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STATE OF WYOMING

DEPARTMENT OF REVENUE & TAXATION

1989 ANNUAL REPORT

THE STATE OF WYOMING

MIKE SULLIVAN
GOVERNOR

The Department of Revenue and Taxation

WYOMING TAX COMMISSION & STATE BOARD OF EQUALIZATION

COMMISSIONERS

NANCY FREUDENTHAL
CHAIRMAN
MARVIN APPLEQUIST
DEPUTY CHAIRMAN
SHIRLEY WITTLER
MEMBER

The Honorable Mike Sullivan
Governor of Wyoming
State Capitol Building
Cheyenne, WY 82002

Dear Governor Sullivan:

In compliance with the provisions of Wyoming Statutes 9-2-103, we are herewith enclosing the Annual Report for the Department of Revenue and Taxation for the period ending June 30, 1989.

Sincerely,

Nancy Freudenthal

NANCY FREUDENTHAL, Chairman
Wyoming Tax Commission

NF:mrk

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WYOMING CENTENNIAL
EQUALITY STATE
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HERSCHLER BUILDING *122 WEST 25TH STREET* *CHEYENNE, WYOMING 82002-0110*

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INTRODUCTION

This Annual Report is a summarization of the Department of Revenue and Taxation's activities and programs for fiscal year 1989. This year, in a departure from previous years, the Department is issuing a combined report. This report combines the two reports issued by the Ad Valorem and Revenue and Taxation Divisions.

This year the report has a new format. We believe this format is more readable and easier to understand. Much of the narrative from previous annual reports has been eliminated. More information is now presented in chart and graph form.

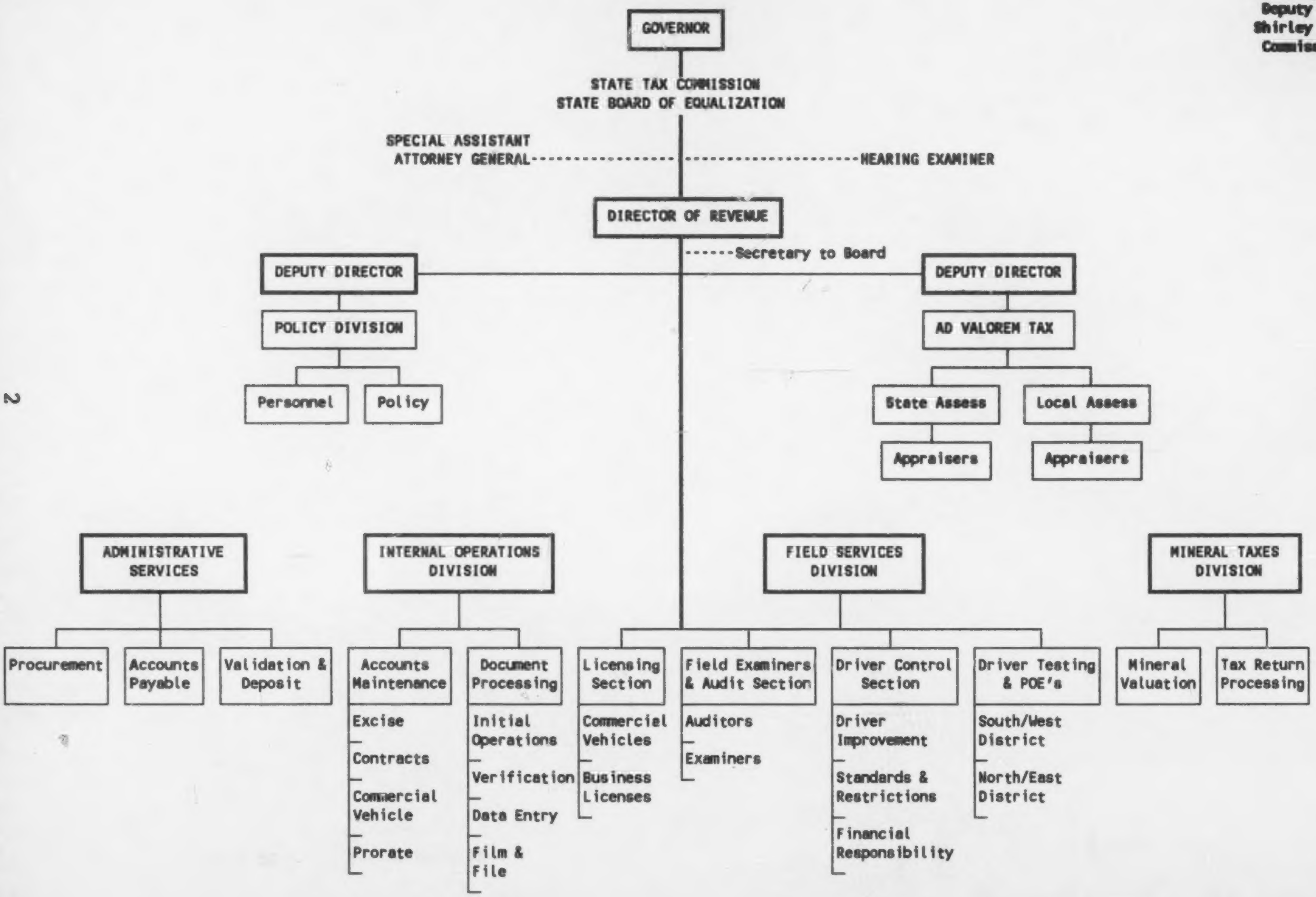
A major change has been made to the way mineral data is reported. The report no longer contains the company specific mineral data that appeared in previous reports. This change was made to comply with confidentiality requirements with regard to tax information received by the Department

The Department welcomes comments and suggestions on our fiscal year 1989 report.

Mike Sullivan
Governor

Board
Nancy Freudenthal
Chairman
Marvin Applequist
Deputy Chairman
Shirley Wittler
Commissioner

STATE OF WYOMING
DEPARTMENT OF REVENUE AND TAXATION


GOVERNOR
STATE TAX COMMISSION
STATE BOARD OF EQUALIZATION
SPECIAL ASSISTANT ATTORNEY GENERAL
HEARING EXAMINER
DIRECTOR OF REVENUE
Secretary to Board
DEPUTY DIRECTOR
POLICY DIVISION
Personnel
Policy
DEPUTY DIRECTOR
AD VALOREM TAX
State Assess
Appraisers
Local Assess
Appraisers
ADMINISTRATIVE SERVICES
Procurement
Accounts Payable
Validation & Deposit
INTERNAL OPERATIONS DIVISION
Accounts Maintenance
Excise
Contracts
Commercial Vehicle
Prorate
Document Processing
Initial Operations
Verification
Data Entry
Film & File
FIELD SERVICES DIVISION
Licensing Section
Commercial Vehicles
Business Licenses
Field Examiners & Audit Section
Auditors
Examiners
Driver Control Section
Driver Improvement
Standards & Restrictions
Financial Responsibility
Driver Testing & POE's
South/West District
North/East District
MINERAL TAXES DIVISION
Mineral Valuation
Tax Return Processing

DEPARTMENT PROFILE

The Department is organized into five operating groups: The Board of Equalization, Ad Valorem Tax Division, The State Tax Commission, the Revenue and Taxation Division and the Independent Hearing Examiner. Overall administrative responsibilities are vested in the Department Director.

● BOARD OF EQUALIZATION

Executive and administrative functions of the Department are at the direction of a bi-partisan, three member board. The individuals comprising the Board of Equalization are also members of the State Tax Commission. The Board of Equalization functions in a quasi-judicial manner to hear appeals from the County Boards of Equalization relative to tax valuations of locally assessed property. The Board also hears appeals of state assessed property, and sales and use tax matters, and administrative rulings by Department personnel.

● AD VALOREM TAX DIVISION

The Ad Valorem Tax Division is the administrative arm of the State Board of Equalization. The Ad Valorem Tax Division is charged with the responsibility of implementing the states reappraisal to ensure that assessments are uniform and equal within and between the various counties. The Ad Valorem tax Division is responsible for accumulating the data for the Board of Equalization's use in determining the State General Fund and the State School Foundation levy requirements. The Ad Valorem Tax Division consists of three operating units.

DATA BASE MANAGEMENT SECTION

This section is responsible for maintaining the data base for the statewide reappraisal. This section coordinates and standardizes data and provides technical assistance to county assessors, as well as overseeing the education and certification statutory requirements for assessors.

LOCAL ASSESSMENT SECTION

This section provides assistance to county assessors to resolve administrative and valuation problems. This section provides on-site inspections and assistance with local valuations of industrial properties and provides determination of pollution and fire control exemptions. Locally assessed properties account for 32.5% of Wyoming's taxable valuation. Locally assessed properties showed an increase in valuation of 1% for 1989.

Type of Property	Assessed Valuation
Real	$1,282,068,875
Personal	581,305,555
	$1,863,374,430

ASSESSMENTS AND EQUALIZATION SECTION

State Assessed Property Unit - gathers, compiles and analyzes information relating to the valuation of all pipelines (liquid and natural gas), railroads, airlines, public and private utilities, telephone/communications companies, radio-telephone companies and private railroad car companies. This information, as part of the section's appraisals, is presented to the Board for its consideration in determining the fair and equalized assessed value of all state assessed properties. Valuations are certified to the counties for local levy of taxes for each tax district. State assessed properties represent 67.5% (includes all mineral assessed valuations) of the State's total Ad Valorem Tax Base. The reduction of 1.0% from the 1988 valuation is the result of reduced mineral valuations and some lowering of public utility values.

No. of Companies or Producers	Type of Company or Production	Assessed Value
548	Oil	$1,386,610,892
In above total	Natural Gas	719,589,653
26	Coal	1,170,706,216
6	Bentonite	13,703,569
5	Trona	116,918,544
5	Uranium	19,519,851
78	All Other Minerals	11,345,246
24	Liquid Pipelines	26,902,666
16	Gas Pipelines	50,909,807
12	Municipal Electrics	2,284,690
20	Private Electrics	134,305,566
8	Airlines	1,026,975
13	Radio-Telephones	313,536
25	Rural Electrics	75,171,061
19	Telephone/Telegraph	54,677,304
6	Railroads	82,326,350
		$3,866,311,926

Sales Ratio Unit - was created to assist the counties and the State Board of Equalization in determining the proper levels of assessment and levels of equalization among the various categories of property within a county and between counties. The basis for the recommendations is the use of the sales data gathered by the county clerks and county assessors from the Statements of Consideration on the transfer of real property.

Mapping Unit - A comprehensive mapping program has been underway since it was authorized by the Legislature in 1986. The mapping program will allow county assessors to locate and describe every parcel of land within their respective counties through the use of the Parcel Identification Number (P.I.N.). Another of the responsibilities of the Mapping Section is the maintenance of the tax district base mapping system. This entails research and development of 365 individual tax districts with numerous special taxing entities within each respective tax district. The districts are coordinated closely with the county assessors, county clerks and individual requesting/levying bodies. Based upon the tax districts, the final assessed values are distributed and valuation established.

• STATE TAX COMMISSION

Executive and administrative functions of the Department are at the direction of a bi-partisan, three member commission. The individuals comprising the State Tax Commission are also members of the Board of Equalization. The State Tax Commission functions in a quasi-judicial manner to hear appeals from taxpayers regarding cigarette and fuel taxes and matters relating to compensatory fees, and appeals from the record and decision of the Independent Hearing Examiner.

• REVENUE AND TAXATION DIVISION

The Revenue and Taxation Division is the administrative arm of the State Tax Commission. It is responsible for the daily operations of the Department with the emphasis on the collection, accounting and distribution of tax receipts. This Division is also responsible for the licensing of vendors, issuance of driver's licenses and the licensing of motor vehicles. The

Revenue and Tax Division consists of five operating units.

POLICY SECTION

The Policy Section coordinates hearings and conducts informal taxpayer conferences. It drafts and distributes Commission policies, rules and regulations. It implements new laws and monitors agency output; reviews refund/waiver/exemption requests for presentation to the Tax Commission and coordinates all data processing activities.

INTERNAL OPERATIONS SECTION

Oversees the consolidation and processing functions of tax and motor vehicle programs.

Accounts Maintenance - is responsible for the timely recording of conditions or changes to licensed businesses for sales and use tax, new construction, special fuel taxes and motor carrier tax accounts. It initiates documentation for presentation to the Tax Commission or the Attorney General's Office for legal actions.

Document Processing - is responsible for mail processing and batch preparation of incoming mail.

Data Entry Group - processes sales, use, cigarette, excise tax returns, compensatory fees (road tax) returns, motor vehicle registrations, driver licensing, driver license suspensions, revocations or cancellation.

Verification Group - performs in-house, pre and post-audits of tax returns, tax permits, and reconciles computer generated edits and journals.

File Group - maintains the centralized source documents of correspondence, history, audit, master files, microfilm and microfiche for tax and driver license accounts.

FIELD SERVICES SECTION

This section is responsible for field activities of the Department relative to licensing functions, driver control and driver license testing and ports of entry operations. This section administers the tax refund to the elderly and disabled.

Field Representatives - are responsible for advising taxpayers of the requirements, interpretation and application of the law, collection of taxes and the examination of vendors' financial records to determine compliance with state statutes.

Licensing - is responsible for the licensing of businesses for collection of taxes, the issuance of motor vehicle dealer certificates, abandoned vehicle disposal facility license, wholesaler and special fuel user licenses and the licensing of commercial vehicles. It disseminates and directs the administration of motor vehicle registrations and titling.

Driver's License Group - is responsible for the testing of drivers and the issuance of driver's licenses. This group recommends standards for driver's license tests and handbooks.

Driver Improvement Group - is responsible for screening license applications, accident and police reports and driving records for indication of vision, medical, mental, alcohol or substance abuse problems which may result in impaired driving by the license holder.

Financial Responsibility Group - is responsible for the administration of the Wyoming Motor Vehicle Responsibility Act.

Ports of Entry - The Responsibilities of the Ports of Entry include the collection of highway user fees from commercial vehicle registrants and conducting weighing operations for the State Highway Department. Port personnel also check operating credentials issued by the Wyoming Public Service Commission.

MINERAL TAX SECTION

The Mineral Section is charged with valuation of all minerals, including oil and gas, annually, certifying values to counties for ad valorem tax purposes and with collection of monthly payments to state of mineral severance tax.

STAFF SERVICES SECTION

Fiscal Group - is responsible for the maintenance, control and evaluation of all agency accounting systems. It prepares the biennium budget requests of the agency and reconciles and deposits revenues received.

Accounts Payable Group - is responsible for payment of billings received from vendors and other state agencies. It verifies that charges for services, rental fees, requisitions and maintenance fees are correct.

Inventory Control Group - maintains control of agency equipment, property and supplies.

MISCELLANEOUS TAX SECTION

This Section administers the state credit for federal estate taxes and Wyoming Inheritance Tax. It collects the annual public utilities assessments for the funding of the Wyoming Public Service Commission and the Private Railroad Card Tax.

SUMMARY OF COLLECTIONS BY FISCAL YEAR

Total net dollars includes current and deferred revenues from all sources.

Fiscal Year	Total Net Dollars
1981	$522,239,888.85
1982	745,612,794.61
1983	707,258,685.36
1984	688,670,135.64
1985	727,833,348.67
1986	678,980,842.14
1987	528,177,450.01
1988	513,551,339.30
1989	536,422,498.83

• INDEPENDENT HEARING EXAMINER

The Hearing Examiner, appointed by the Governor, is an independent administrative officer that reviews and hears appeals involving driver's license statutes and rules and regulations. He also supervises four part-time hearing examiners who hold hearings in locations around the state.

AD VALOREM
TAX DIVISION

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	*Irrigated Land - Group A		Irrigated Land - Group B		Irrigated Land -Group C	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY			22,694	700,801	45,417	985,559
BIG HORN	45,650	2,427,210	28,573	1,234,837	29,671	1,001,401
CAMPBELL					251	7,601
CARBON			64,156	2,590,215	58,133	1,759,790
CONVERSE	6,032	289,424	18,761	729,055	6,099	181,382
CROOK			2,933	107,246	1,477	40,218
FREMONT	16,642	865,198	41,248	1,667,555	31,359	956,595
GOSHEN	52,049	2,914,744	36,506	1,659,208	13,909	491,687
HOT SPRINGS	6,989	319,421	11,423	418,071	6,707	184,475
JOHNSON	11,699	649,652	25,950	1,179,291	14,787	522,268
LARAMIE	667	30,462	25,764	942,324	17,488	480,145
LINCOLN	4,821	267,643	28,487	1,149,998	30,255	916,123
NATRONA	10,851	493,282	7,452	263,586	4,043	102,038
NIOBRARA	3,028	138,375	4,532	159,667	3,118	79,871
PARK	38,701	1,944,835	49,296	1,915,994	24,077	731,346
PLATTE	23,549	1,262,001	25,839	1,173,617	14,925	527,308
SHERIDAN	20,735	1,042,010	23,539	956,825	13,863	437,243
SUBLETTE			17,522	618,180	68,035	1,717,199
SWEETWATER	3	119	1,540	62,092	16,135	407,507
TETON			4,268	170,720	11,305	339,216
UINTA			2,973	99,030	21,970	509,926
WASHAKIE	28,124	1,501,296	11,559	482,997	8,651	292,158
WESTON						
Totals	**269,540**	**14,145,672**	**455,015**	**18,281,309**	**441,675**	**12,671,056**

* All land group classifications refer to the Ad Valorem Tax Division Cadastral Mapping and Agricultural Land Productivity Specifications Manual.

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Irrigated Land - Group D		Total Irrigated Land		Dry Farm -Group A	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	5,138	64,455	73,249	1,750,815		
BIG HORN	6,670	144,144	110,564	4,807,592		
CAMPBELL			251	7,601		
CARBON	30,486	614,110	152,775	4,964,115		
CONVERSE	3,983	77,471	34,875	1,277,332		
CROOK	497	7,740	4,907	155,204		
FREMONT	27,790	570,964	117,039	4,060,312		
GOSHEN	15,605	394,084	118,069	5,459,723		
HOT SPRINGS	6,210	99,360	31,329	1,021,327		
JOHNSON	7,271	183,512	59,708	2,534,723		
LARAMIE	4,108	65,750	48,026	1,518,681		
LINCOLN	24,286	490,095	87,849	2,823,859	2,541	28,201
NATRONA	4,603	46,448	26,949	905,354	121	1,223
NIOBRARA	663	10,587	11,341	388,500		
PARK	6,826	133,970	118,900	4,726,145		
PLATTE	13,484	340,329	77,797	3,303,255		
SHERIDAN	10,416	230,362	68,552	2,666,440	373	3,754
SUBLETTE	55,912	846,511	141,469	3,181,890		
SWEETWATER	4,790	78,631	22,468	548,349		
TETON	2,661	53,200	18,234	563,136		
UINTA	52,398	687,464	77,341	1,296,420		
WASHAKIE	1,441	33,387	49,775	2,309,838		
WESTON						
Totals	**285,238**	**5,172,574**	**1,451,467**	**50,270,611**	**3,035**	**33,178**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Dry Farm - Group B		Dry Farm - Group C		Dry Farm - Group D	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY						
BIG HORN						
CAMPBELL			43,762	227,480	46,733	172,188
CARBON	3,837	37,340	9,159	53,015	13,321	66,295
CONVERSE			1,212	6,105	6,097	30,724
CROOK	74,363	595,570	38,680	234,382	21,906	94,473
FREMONT						
GOSHEN	92,603	1,032,531	53,990	494,019	20,135	137,237
HOT SPRINGS						
JOHNSON	295	2,675	3,340	23,617	178	1,075
LARAMIE	233,676	1,887,322	2,864	19,047	30,618	154,157
LINCOLN	10,649	128,951	5,858	53,191	4,319	26,135
NATRONA	120	1,090	658	5,320	337	2,380
NIOBRARA	14,482	106,658	15,873	92,786	3,587	14,674
PARK						
PLATTE	40,975	351,570	54,758	402,487	51	285
SHERIDAN	7,935	65,611	12,452	83,711	10,020	50,744
SUBLETTE						
SWEETWATER						
TETON	708	8,496	2,085	18,783	1,034	6,198
UINTA						
WASHAKIE						
WESTON			17,102	117,112	17,188	91,866
Totals	479,643	4,217,814	261,793	1,831,055	175,524	848,431

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Total Dry Farm		Range - Group A		Range - Group B	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY			31,235	549,741	47,398	179,638
BIG HORN			42,745	413,472	12,430	50,802
CAMPBELL	90,495	399,668	1,228	16,236	80,625	309,420
CARBON	26,317	156,650	1,597	12,110	95,710	345,790
CONVERSE	7,309	36,829	4,498	69,536	72,968	287,497
CROOK	134,949	924,425			45,382	202,807
FREMONT			25,639	311,916	23,082	77,323
GOSHEN	166,728	1,663,787	1,629	29,647	496,288	2,506,263
HOT SPRINGS			16,293	215,882	60,214	228,816
JOHNSON	3,813	27,367	10,550	183,066	73,053	297,009
LARAMIE	267,158	2,060,526	1,605	28,173	8,414	33,924
LINCOLN	23,366	236,478	15,351	232,406	45,085	131,201
NATRONA	1,236	10,013	28,791	139,349	54,447	219,964
NIOBRARA	33,942	214,118	4,953	70,460	71,703	278,872
PARK			150	1,745	184,516	599,924
PLATTE	95,784	754,342	1,348	17,704	35,289	141,854
SHERIDAN	30,780	203,820	3,532	69,481	23,547	105,621
SUBLETTE			79,490	1,042,898	31,791	128,433
SWEETWATER			34,569	548,859	28,932	83,009
TETON	3,827	33,477	10,683	201,111	742	3,786
UINTA			33,093	367,370	46,418	142,038
WASHAKIE			12,048	182,529	11,173	43,859
WESTON	34,290	208,978			39,555	153,192
Totals	919,994	6,930,478	361,027	4,703,691	1,588,762	6,551,042

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Range - Group C		Range - Group D		Range - Group E	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	610,347	2,172,844	598,019	1,058,506	260,750	289,438
BIG HORN	35,734	130,371	63,731	152,817	28,561	83,974
CAMPBELL	1,277,508	3,740,848	427,502	755,785	233,113	258,600
CARBON	812,008	2,662,610	597,730	1,150,750	268,138	324,840
CONVERSE	1,026,668	3,316,133	544,476	1,137,944	197,684	241,189
CROOK	676,105	2,661,205	350,520	938,752	87,979	163,307
FREMONT	301,216	832,720	189,969	318,186	56,477	57,360
GOSHEN	345,233	1,380,932	130,145	396,960	21,171	42,342
HOT SPRINGS	101,240	298,675	104,298	187,740	76,091	91,418
JOHNSON	749,295	2,682,604	465,860	994,872	97,564	133,181
LARAMIE	954,701	3,050,474	66,989	154,582	85,299	105,079
LINCOLN	167,307	391,494	98,337	118,991	100,390	100,395
NATRONA	633,539	2,046,332	490,373	1,186,703	176,444	285,839
NIOBRARA	660,465	2,072,034	399,895	767,428	108,414	132,027
PARK	189,366	491,597	118,967	153,690	93,300	113,513
PLATTE	355,809	1,256,001	195,735	440,484	211,937	239,496
SHERIDAN	369,887	1,499,811	290,401	707,047	221,889	424,897
SUBLETTE	212,755	644,655	66,815	134,954	18,094	18,254
SWEETWATER	449,131	895,315	872,179	1,208,650	314,114	404,553
TETON	7,057	32,583	7,679	36,520	1,310	3,933
UINTA	269,486	681,799	198,734	302,078	91,701	92,610
WASHAKIE	141,660	508,891	77,931	177,431	16,034	23,021
WESTON	299,699	977,408	344,299	636,585	245,737	327,982
Totals	10,646,216	34,427,336	6,700,584	13,117,455	3,012,191	3,957,248

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Total Range		Farmsteads		Timberland	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	1,547,750	4,250,167	1,717	519,882		
BIG HORN	183,201	831,436		210,576		
CAMPBELL	2,019,976	5,080,889	2,111	517,213	8,328	16,811
CARBON	1,775,183	4,496,100	1,361	204,465	6,614	11,705
CONVERSE	1,846,294	5,052,299	929	92,880		
CROOK	1,159,986	3,966,071	1,416	121,113		
FREMONT	596,383	1,597,505	2,154	611,453		
GOSHEN	994,466	4,356,144	2,270	692,350		
HOT SPRINGS	358,136	1,022,531	485	76,012		
JOHNSON	1,396,321	4,290,732	2,217	285,294		
LARAMIE	1,117,009	3,372,232	3,290	562,580		
LINCOLN	426,469	974,487	2,217	335,588	5,349	5,353
NATRONA	1,383,594	3,878,187	916	343,500		
NIOBRARA	1,245,430	3,320,821	766	101,878	12,876	15,921
PARK	586,299	1,360,469	1,834	283,327		
PLATTE	800,118	2,095,539	1,425	165,300		
SHERIDAN	909,256	2,806,857	3,154	620,732		
SUBLETTE	408,945	1,969,194	1,550	273,827	110	2,650
SWEETWATER	1,698,925	3,140,386	404	126,703		
TETON	27,471	277,933	488	173,867	2,102	12,989
UINTA	639,432	1,585,895	1,369	214,168		
WASHAKIE	258,846	935,731	907	165,251		
WESTON	929,290	2,095,167	357	72,198		
Totals	22,308,780	62,756,772	33,337	6,770,157	35,379	65,429

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Waste and Bog Land		Misc. Other Lands		Summer Homes/Resorts,	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	139,769	141,151			4,515	523,904
BIG HORN	42,242	41,781	25,871	90,452		
CAMPBELL	212,238	214,196				
CARBON	3,898	3,950	25,598	541,770	1,883	315,015
CONVERSE	69,109	82,267			369	35,840
CROOK	73,276	87,232	88	10,178		
FREMONT	76,004	76,637		6,215		
GOSHEN	143	143			35	7,000
HOT SPRINGS	4,729	4,966				
JOHNSON	116,660	117,819				
LARAMIE	17,773	21,110	17,570	926,025		
LINCOLN	10,126	10,132	1,464	57,264		
NATRONA	79,185	79,185	8,562	233,327		418,824
NIOBRARA	44,732	53,243	1,335	52,107		
PARK	14,290	17,039				
PLATTE	71,280	71,974	2,773	459,200		
SHERIDAN	1,313	1,350	3,709	46,380	153	31,226
SUBLETTE	6,084	6,145			1,694	145,822
SWEETWATER	59,285	59,838	3,781	474,006		
TETON	612	769	386	731,094	4,242	432,470
UINTA	12,184	12,295	2,521	2,546	1,817	305,946
WASHAKIE	31,928	32,219			119	64,635
WESTON	79,408	94,494			6	2,706
Totals	1,166,268	1,229,935	93,658	3,630,564	14,833	2,283,388

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Lands Exempt Mineral	Total Taxable Lands	
	Production Acres	Acres	Valuation
ALBANY	1,360	1,767,000	7,185,919
BIG HORN		361,878	5,981,837
CAMPBELL	69,777	2,333,399	6,236,378
CARBON	4,405	1,993,629	10,693,770
CONVERSE	41,647	1,958,885	6,577,447
CROOK	19,207	1,374,622	5,264,223
FREMONT	1,707	791,580	6,352,122
GOSHEN		1,281,711	12,179,147
HOT SPRINGS	3,121	394,679	2,124,836
JOHNSON	9,699	1,578,718	7,255,935
LARAMIE	4,347	1,470,826	8,461,154
LINCOLN	500	556,841	4,443,161
NATRONA		1,500,443	5,868,390
NIOBRARA	8,895	1,350,422	4,146,588
PARK	9,610	721,323	6,386,980
PLATTE		1,049,177	6,849,610
SHERIDAN	1,200	1,016,917	6,376,805
SUBLETTE	3,179	559,852	5,579,528
SWEETWATER		1,784,863	4,349,282
TETON		57,362	2,225,735
UINTA	1,275	734,664	3,417,270
WASHAKIE	1,390	341,576	3,507,674
WESTON	41,901	1,043,351	2,473,543
Totals	223,220	26,023,718	133,937,334

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Improvements on Agricultural Land	Improvements on Lands Not Taxable	Total Improvements on Lands	Improved Incorp. Town Lots
ALBANY	2,086,085	255,213	2,341,298	7,942,290
BIG HORN	3,910,179	226,832	4,137,011	2,145,135
CAMPBELL	2,817,674		2,817,674	14,450,041
CARBON	2,042,305	41,270	2,083,575	3,556,045
CONVERSE	2,459,872	6,038	2,465,910	1,430,514
CROOK	2,288,620	257	2,288,877	889,413
FREMONT	5,184,362	232,803	5,417,165	3,920,591
GOSHEN	5,833,718	65,700	5,899,418	1,892,528
HOT SPRINGS	758,883	283,671	1,042,554	961,549
JOHNSON	6,279,526	123,786	6,403,312	2,217,953
LARAMIE	4,949,501	125,332	5,074,833	19,501,892
LINCOLN	5,020,736	1,758	5,022,494	1,907,026
NATRONA	1,468,101	416,791	1,884,892	25,138,733
NIOBRARA	1,684,490	38,827	1,723,317	360,390
PARK	5,635,872	563,093	6,198,965	4,654,209
PLATTE	3,319,837	304,574	3,624,411	646,081
SHERIDAN	6,297,882	191,086	6,488,968	4,828,351
SUBLETTE	2,320,363	231,502	2,551,865	1,339,925
SWEETWATER	1,186,697		1,186,697	22,363,065
TETON	1,136,199	3,356,367	4,492,566	7,372,672
UINTA	1,465,784		1,465,784	3,973,314
WASHAKIE	1,530,603	201,282	1,731,885	1,955,622
WESTON	1,821,565	247,620	2,069,185	939,676
Totals	**71,498,854**	**6,913,802**	**78,412,656**	**134,387,015**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Vacant Incorporated Town Lots	Improved Unincorporated Rural Subdivision Lots	Vacant Unincorporated Rural Subdivision Lots	Improvement on Incorporated Town Lots
ALBANY		1,241,554		25,052,927
BIG HORN		3,360		6,543,265
CAMPBELL		3,743,305		32,347,438
CARBON		614,340		14,019,430
CONVERSE	529,669	268,567	389,763	9,373,141
CROOK	292,773	149,675	178,374	2,486,250
FREMONT	1,075,531	912,342	1,156,831	18,389,864
GOSHEN	77,385	253,214	12,971	10,313,403
HOT SPRINGS	103,850	62,217	114,791	3,777,263
JOHNSON		1,325,155		6,636,453
LARAMIE	2,314,282	2,897,896	2,294,855	76,488,006
LINCOLN	710,457	405,532	2,230,457	7,383,274
NATRONA		601,489		76,481,496
NIOBRARA	74,073	6,700	2,026	1,800,563
PARK	967,739	1,725,713	2,809,556	16,722,349
PLATTE	238,625	73,030	121,587	4,861,872
SHERIDAN				17,323,236
SUBLETTE		3,925,869		2,817,551
SWEETWATER				32,837,648
TETON	6,025,163		19,005,028	6,258,092
UINTA	1,176,339	33,813	524,151	13,991,648
WASHAKIE		1,049,509		7,615,347
WESTON	540,088	79,922	146,668	4,347,095
Totals	**14,125,974**	**19,373,202**	**28,987,058**	**397,867,611**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Improvements on Unincorporated Rural Lots	Residential Lots & Improvements	Incorporated Town/City Commercial Land	Unincorporated Commercial Land
ALBANY	2,874,806	37,111,577	5,577,373	270,386
BIG HORN	51,839	8,743,599	403,962	32,242
CAMPBELL	7,899,552	58,440,336		
CARBON	789,395	18,979,210	1,114,745	
CONVERSE	1,783,827	13,775,481	297,309	70,368
CROOK	415,055	4,411,540	278,483	81,676
FREMONT	4,423,873	29,879,032	2,090,146	44,579
GOSHEN	1,590,440	14,139,941	320,994	46,127
HOT SPRINGS	204,399	5,224,069	336,885	46,143
JOHNSON	2,806,536	12,986,097		
LARAMIE	16,560,678	120,057,609	12,270,463	360,288
LINCOLN	3,284,357	15,921,103	659,049	55,881
NATRONA		102,221,718	8,469,829	1,987,405
NIOBRARA	9,183	2,252,935	176,203	10,926
PARK	6,828,001	33,707,567	2,400,398	245,921
PLATTE	781,886	6,723,081	247,343	
SHERIDAN		22,151,587	2,060,074	
SUBLETTE	4,053,231	12,136,576	818,815	
SWEETWATER	280,767	55,481,480	7,003,610	
TETON	13,547,406	52,208,361	3,884,229	862,551
UINTA	319,026	20,018,291	3,503,830	1,148,366
WASHAKIE	3,129,784	13,750,262	881,491	84,441
WESTON	684,746	6,738,195	480,857	188,150
Totals	72,318,787	667,059,647	53,276,088	5,535,450

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Improvements on Commercial Land	Total Commercial Land & Improvements	Improved Industrial Land	Vacant Industrial Land
ALBANY	13,600,259	19,448,018	16,661	
BIG HORN	2,424,258	2,860,462	16,612	770
CAMPBELL				
CARBON	6,798,960	7,913,705	63,755	
CONVERSE	4,431,123	4,798,800	49,603	
CROOK	1,112,707	1,472,866	36,168	
FREMONT	12,018,371	14,153,096	35,798	
GOSHEN	2,462,778	2,829,899	45,370	
HOT SPRINGS	1,566,289	1,949,317	11,451	
JOHNSON				
LARAMIE	24,945,858	37,576,609	472,412	
LINCOLN	4,361,556	5,076,486	125,581	226,826
NATRONA	38,470,528	48,927,762		
NIOBRARA	712,083	899,212		
PARK	8,172,546	10,818,865	81,452	
PLATTE	2,584,933	2,832,276	10,064	4,033
SHERIDAN	7,874,241	9,934,315	14,758	
SUBLETTE	2,027,406	2,846,221		
SWEETWATER	15,266,030	22,269,640	86,320	
TETON	9,380,519	14,127,299		
UINTA	9,600,488	14,252,684	42,582	
WASHAKIE	3,189,374	4,155,306	78,884	
WESTON	2,082,881	2,751,888	2,196	24,318
Totals	**173,083,188**	**231,894,726**	**1,189,667**	**255,947**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Improvements on Industrial Land	Total Industrial Land & Improvements	Non AG Lands/Lots Unplatted	Improvements on Non AG Lands/ Unplatted
ALBANY	3,304,622	3,321,283	1,391,133	2,589,484
BIG HORN	649,079	666,461	281,979	1,306,356
CAMPBELL			2,696,701	2,686,643
CARBON	288,435	352,190		3,290,550
CONVERSE	1,125,971	1,175,574	425,901	1,329,759
CROOK	518,214	554,382	492,763	883,070
FREMONT	279,895	315,693	2,580,399	6,699,381
GOSHEN	96,986	142,356		
HOT SPRINGS	78,109	89,560	471,918	613,657
JOHNSON				
LARAMIE	2,613,445	3,085,857	1,447,439	4,074,647
LINCOLN	67,481,748	67,834,155	210,569	14,151
NATRONA			1,009,634	3,700,733
NIOBRARA				115,901
PARK	998,502	1,079,954	2,171,815	4,647,829
PLATTE	150,219	164,316		1,373,647
SHERIDAN	212,382	227,140	1,674,229	7,580,987
SUBLETTE			145,157	107,404
SWEETWATER	22,423,325	22,509,645	199,069	
TETON			6,361,061	
UINTA	120,288	162,870	957,965	3,040,629
WASHAKIE	1,118,692	1,197,576		
WESTON	331,609	358,123	177,507	777,310
Totals	101,791,521	103,237,135	22,695,239	44,832,138

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Total Non-Ag Lands, Lots & Improvements	Total Real Property
ALBANY	3,980,617	73,388,712
BIG HORN	1,588,335	23,977,705
CAMPBELL	5,383,344	72,877,732
CARBON	3,290,550	43,313,000
CONVERSE	1,755,660	30,548,872
CROOK	1,375,833	15,367,721
FREMONT	9,279,780	65,396,888
GOSHEN		35,190,761
HOT SPRINGS	1,085,575	11,515,911
JOHNSON		26,645,344
LARAMIE	5,522,086	179,778,148
LINCOLN	224,720	98,522,119
NATRONA	4,710,367	163,613,129
NIOBRARA	115,901	9,137,953
PARK	6,819,644	65,011,975
PLATTE	1,373,647	21,567,341
SHERIDAN	9,255,216	54,434,031
SUBLETTE	252,561	23,366,751
SWEETWATER	199,069	105,995,813
TETON	6,361,061	79,415,022
UINTA	3,998,594	43,315,493
WASHAKIE		24,342,703
WESTON	954,817	15,345,751
Totals	**67,527,377**	**1,282,068,675**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

	Construction Equipment	Farming Utensils-etc.*	Harvest Equipment	Tractors	Gas & Elec. Engines	Saddles /Harness
ALBANY	321,418	49,347	84,395	206,901	1,917	19,055
BIG HORN	240,854	151,192	169,219	275,642		22,321
CAMPBELL	877,961	101,633	143,064	402,202	1,431	
CARBON	632,905	108,675	187,020	294,905		13,410
CONVERSE	802,551	78,633	152,073	250,436	1,148	7,748
CROOK	165,529	201,260	200,848	420,257	12	13,405
FREMONT	921,641	64,452	534,119	516,683	510	36,813
GOSHEN	581,675	301,519	464,593	793,994		7,665
HOT SPRINGS	164,827	75,461	56,843	94,080	250	14,353
JOHNSON	690,242	209,882	579,580	744,220	5,936	111,795
LARAMIE	394,475	321,430	327,049	665,933	370	4,423
LINCOLN	219,930	1,954	149,224	222,804		10,338
NATRONA	648,135	76,997	24,499	98,470	2,000	5,116
NIOBRARA	118,769	159,996	120,134	170,697	534	6,455
PARK	732,978	222,886	398,965	508,910		26,226
PLATTE	190,144	294,145	132,944	466,577		2,257
SHERIDAN	267,658	118,652	114,600	219,825	123	
SUBLETTE	153,931	35,511	150,431	197,766	2,504	26,705
SWEETWATER	841,373	25,250	38,381	53,410	600	1,730
TETON	226,102	106,306	23,581	367,287	23,079	43,325
UINTA	1,104,656	26,275	127,003	234,345		7,062
WASHAKIE	214,035	71,464	282,384	436,298		
WESTON	378,825	61,665	109,272	195,708	2,274	13,666
Totals	10,890,614	2,864,585	4,570,221	7,837,350	42,688	393,868

*This includes wagons, vehicles, and machinery

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

County	Mechanics Tools, Shop Equip.	Sprinkler Irrigation	Cable TV Systems	Airplanes	Libraries Private/Law	Mining Machinery
ALBANY	22,093	18,770	45,224	305,866	9,571	
BIG HORN	79,353		7,273	150,212	4,360	2,403
CAMPBELL	4,345,112	75	147,778	149,720	3,459	55,903,940
CARBON	140,940	16,750	66,750	55,480	2,350	6,263,550
CONVERSE	45,744	8,162	53,677	54,571	2,194	
CROOK	25,515		6,869	2,658	1,609	
FREMONT	348,973		114,064	214,800	10,668	12,705
GOSHEN	91,107		42,948	9,900	15,346	
HOT SPRINGS	62,575	8,339	8,407	24,820	553	
JOHNSON	112,842		92,842	42,487	9,623	
LARAMIE	400,237		69,046	217,918	22,175	
LINCOLN	267		74,374		808	4,107,622
NATRONA	3,139,907		158,550	832,572	16,709	
NIOBRARA	10,740		7,932	23,376	1,900	
PARK	116,376		29,355	140,849	3,681	
PLATTE	29,653		18,316	11,312	1,513	
SHERIDAN	171,345		37,464	107,946	19,228	
SUBLETTE	54,236	300	75,653	331	1,506	
SWEETWATER	889,168	1,666	83,772	85,949	12,483	181,091
TETON	193,143		57,160	391,820	5,519	
UINTA	571,932		196,540	15,170	3,358	29,262
WASHAKIE	38,478		21,458	26,296	4,437	
WESTON	64,043	14	13,317	64,568	749	16,092
Totals	**10,953,779**	**54,076**	**1,428,769**	**2,928,621**	**153,799**	**66,516,665**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

County	Boats	Commercial Furniture & Fixtures	Transportable Homes	Billiard Pool/Bowling Equipment	Cinema & Theater Equip.	Sugar Refineries
ALBANY		2,263,770	1,845,166	27,330	5,613	
BIG HORN		365,046	906,224	9,091	6,441	501,759
CAMPBELL		3,392,210	2,816,377	52,560	24,824	
CARBON		1,282,030	1,224,660	12,285	5,000	
CONVERSE		500,884	2,068,048	8,135	1,785	
CROOK		136,932	1,127,233	1,610		
FREMONT	22	3,042,674	3,232,165	8,745	10,577	
GOSHEN		1,485,134	1,584,135	5,819	2,150	392,665
HOT SPRINGS		315,654	459,904	4,933	2,612	
JOHNSON		1,018,886	1,042,367	7,274	2,743	
LARAMIE		7,798,120	5,643,099	40,654	28,170	
LINCOLN	569	979,312	1,823,838	474		
NATRONA		6,808,862	4,410,350	39,562	18,883	
NIOBRARA		215,987	98,140		1,500	
PARK	5,811	2,192,135	1,814,512	24,058	1,345	23,673
PLATTE	2,787	447,950	1,893,549	1,485	593	
SHERIDAN		1,742,234	1,461,057	25,026		
SUBLETTE	2,506	297,670	517,461		3,090	
SWEETWATER	1,927	2,218,962	3,691,216	8,236	7,943	
TETON	70,305	3,195,353	962,992	16,812	5,386	
UINTA		1,784,542	2,291,706	66,608	13,646	
WASHAKIE		857,419	721,706		7,396	509,068
WESTON		399,280	1,510,467	9,117	2,424	
Totals	83,927	42,741,046	43,146,372	369,814	152,121	1,427,165

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

County	Coal Plants	Sawmills	Oil Refineries	Oil Rigs Drilling Equip Casing, Etc.	Oil & Gas Well Supplies/Equip Tanks,Lease Gathering Line	Gas/ Carbon Plants
ALBANY				20,866	119,878	
BIG HORN			18,714	77,165	1,224,137	165,402
CAMPBELL	25,842,526			894,355	10,328,033	3,657,075
CARBON		160,290	3,729,615	149,315	1,169,355	3,310,320
CONVERSE	3,044,271	452		345,715	4,759,256	2,512,067
CROOK		118,282		77,165	1,241,192	18,299
FREMONT		84,658		389,914	2,489,953	782,807
GOSHEN				38,765		
HOT SPRINGS				51,290	1,907,705	
JOHNSON		10,350		424,713	2,513,999	
LARAMIE			1,820,903		392,000	
LINCOLN		5,760	8,726	127,232	1,514,502	1,721,947
NATRONA			7,100,608	5,195,450	2,528,151	82,915
NIOBRARA				52,146	551,401	
PARK		28,221	143,750	347,300	10,150,582	1,631,663
PLATTE						
SHERIDAN		6,526		84,853	32,961	
SUBLETTE		12,135		493,960	3,487,088	36,462,650
SWEETWATER	22,154,072			402,455	5,688,038	2,658,139
TETON		3,729				
UINTA				1,042,159	2,217,242	76,300,100
WASHAKIE				63,710	1,695,327	515,868
WESTON		88,719	1,350,065	7,553	1,783,835	197,125
Totals	**51,040,869**	**519,122**	**14,172,381**	**10,286,081**	**55,794,635**	**130,016,377**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1989

County	Manufacturing & Industrial Plants	Telephone & Telegraph - Locally Assessed	All Other Personal Property	Total Personal Property	Total Real Property	Total Locally Assessed
ALBANY	457,779	7,934	5,371	5,838,264	73,388,712	79,226,976
BIG HORN	2,430,124	3,103	84,581	6,894,616	23,977,705	30,872,321
CAMPBELL			51	109,084,386	72,877,732	181,962,118
CARBON	95,820	740,775		19,662,200	43,313,000	62,975,200
CONVERSE	597,707	3,118	12,509	15,310,884	30,548,872	45,859,756
CROOK	2,029,071	2,030	15,161	5,804,937	15,367,721	21,172,658
FREMONT	4,120,497		579,987	17,517,427	65,396,888	82,914,315
GOSHEN	133,858		181,244	6,132,517	35,190,761	41,323,278
HOT SPRINGS	125,808	3,332	13,475	3,395,221	11,515,911	14,911,132
JOHNSON	618,790		87,939	8,326,510	26,645,344	34,971,854
LARAMIE	8,476,061		1,200	26,623,263	179,778,148	206,401,411
LINCOLN			1,297,451	12,267,132	98,522,119	110,789,251
NATRONA	1,277,239	73,273	1,702,853	34,241,101	163,613,129	197,854,230
NIOBRARA			681	1,540,388	9,137,953	10,678,341
PARK	530,930			19,074,206	65,011,975	84,086,181
PLATTE	189,957	9,562	130,542	3,823,286	21,567,341	25,390,627
SHERIDAN	1,756,247		283,328	6,449,073	54,434,031	60,883,104
SUBLETTE		630	108,631	42,084,695	23,366,751	65,451,446
SWEETWATER	92,983,580		-666,306	131,363,135	105,995,813	237,358,948
TETON			848,738	6,540,637	79,415,022	85,955,659
UINTA			91,443	86,123,049	43,315,493	129,438,542
WASHAKIE	861,270			6,326,614	24,342,703	30,669,317
WESTON	509,653	3,622	99,961	6,882,014	15,345,751	22,227,765
Totals	117,194,391	847,379	4,878,840	581,305,555	1,282,068,875	1,863,374,430

STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Bentonite Production		Clay Production		Coal Production	
	Tons	Valuation	Tons	Valuation	Tons	Valuation
ALBANY						
BIG HORN	777,922	3,131,124				
CAMPBELL					136,002,378	744,292,453
CARBON					2,917,500	50,912,843
CONVERSE					5,795,596	28,260,618
CROOK	1,128,446	8,644,202				
FREMONT						
GOSHEN						
HOT SPRINGS	50,535	151,605			50,881	602,750
JOHNSON	174,008	933,255				
LARAMIE						
LINCOLN					4,895,729	85,631,048
NATRONA	9,658	42,870				
NIOBRARA						
PARK	2,048	10,383				
PLATTE						
SHERIDAN					944,816	24,243,307
SUBLETTE						
SWEETWATER					12,125,608	220,710,110
TETON						
UINTA			12,000	24,270		
WASHAKIE	54,119	117,126				
WESTON	131,446	673,004				
Totals	2,328,182	13,703,569	12,000	24,270	162,732,508	1,154,653,129

STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Coal Undgrd. Production		Decorative Stone Production		Dolomite & Dolomite Fines	
	Tons	Valuation	Tons	Valuation	Tons	Valuation
ALBANY						
BIG HORN						
CAMPBELL						
CARBON	1,068,866	16,053,087				
CONVERSE						
CROOK						
FREMONT						
GOSHEN						
HOT SPRINGS						
JOHNSON						
LARAMIE						
LINCOLN						
NATRONA						
NIOBRARA						
PARK						
PLATTE			63,438	383,054	267,144	171,424
SHERIDAN						
SUBLETTE						
SWEETWATER						
TETON						
UINTA						
WASHAKIE						
WESTON						
Totals	1,068,866	16,053,087	63,438	383,054	267,144	171,424

STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Gold Production		Granite Ballast Production		Gypsum Production	
	Units (oz.)	Valuation	Tons	Valuation	Tons	Valuation
ALBANY					7,969	38,143
BIG HORN					202,950	1,479,059
CAMPBELL						
CARBON						
CONVERSE						
CROOK						
FREMONT	20	3,958				
GOSHEN						
HOT SPRINGS						
JOHNSON						
LARAMIE			1,545,634	2,396,650		
LINCOLN						
NATRONA						
NIOBRARA						
PARK					144,264	1,071,297
PLATTE						
SHERIDAN						
SUBLETTE						
SWEETWATER						
TETON						
UINTA						
WASHAKIE						
WESTON						
Totals	20	3,958	1,545,634	2,396,650	355,183	2,588,499

STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Leonardite Production		Limestone Production		Natural Gas Production	
	Tons	Valuation	Tons	Valuation	MCF's	Valuation
ALBANY			254,207	815,601		
BIG HORN					1,541,212	2,998,095
CAMPBELL					22,434,188	30,975,798
CARBON			43,822	27,962	37,567,726	102,639,470
CONVERSE	21,562	138,924			14,487,398	22,036,632
CROOK					95,946	48,201
FREMONT					30,924,030	55,079,435
GOSHEN			56,501	144,367		
HOT SPRINGS					220,978	680,027
JOHNSON					897,926	1,456,453
LARAMIE						
LINCOLN					38,287,272	49,283,967
NATRONA					7,682,362	19,593,727
NIOBRARA					643,193	702,781
PARK					8,307,978	11,612,786
PLATTE						
SHERIDAN						
SUBLETTE					41,128,147	61,294,407
SWEETWATER					89,355,944	161,785,807
TETON						
UINTA					173,382,102	194,771,680
WASHAKIE					3,072,300	2,048,275
WESTON					1,335,222	2,582,112
Totals	21,562	138,924	354,530	987,930	471,363,924	719,589,653

STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Crude Oil Production *		Sand/Gravel Production		Shale Production	
	Barrels	Valuation	Barrels	Valuation	Barrels	Valuation
ALBANY	93,583	1,331,350	35,482	71,319	52,172	8,608
BIG HORN	3,805,607	45,218,708	36,188	69,881		
CAMPBELL	25,263,437	342,843,970				
CARBON	2,960,509	39,170,880	3,750	7,538		
CONVERSE	5,293,667	79,762,355	67,101	134,876		
CROOK	4,532,719	55,974,836	166,837	334,435	7,481	1,126
FREMONT	4,042,325	50,303,565	135,786	272,739		
GOSHEN	11,621	171,844	54,075	108,691		
HOT SPRINGS	6,640,726	82,065,553	24,579	47,270		
JOHNSON	2,495,553	35,176,547	139,882	281,163		
LARAMIE	397,459	5,940,949	531,162	1,067,638		
LINCOLN	527,879	7,014,484	39,041	78,472		
NATRONA	6,463,837	94,962,425	291,606	586,131		
NIOBRARA	778,556	11,415,651	14,018	28,176		
PARK	18,629,663	220,030,378	140,026	171,357		
PLATTE			45,636	91,729		
SHERIDAN	144,383	2,145,779	69,799	140,295		
SUBLETTE	993,984	14,604,970	21,958	19,186		
SWEETWATER	7,279,722	105,521,923	75,093	151,084		
TETON			127,001	255,273		
UINTA	10,053,851	144,651,012	241,508	478,194		
WASHAKIE	1,794,604	22,731,686	27,142	51,985		
WESTON	1,696,490	25,572,027	80,972	162,754		
Totals	103,900,175	1,386,610,892	2,368,642	4,610,186	59,653	9,734

* Includes Stripper Oil

STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Sodium Sulphate Production		Trona Production		Uranium Production	
	Tons	Valuation	Tons	Valuation	Tons	Valuation
ALBANY						
BIG HORN						
CAMPBELL						
CARBON					191,776	4,076,703
CONVERSE					954,871	12,118,299
CROOK						
FREMONT					90,821	1,898,243
GOSHEN						
HOT SPRINGS						
JOHNSON					204,655	1,426,606
LARAMIE						
LINCOLN						
NATRONA	2,071	30,617				
NIOBRARA						
PARK						
PLATTE						
SHERIDAN						
SUBLETTE						
SWEETWATER			15,114,169	116,918,544		
TETON						
UINTA						
WASHAKIE						
WESTON						
Totals	2,071	30,617	15,114,169	116,918,544	1,442,123	19,519,851

STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Pipelines		Radio		Telephone/	
	Gas	Liquid	Telephone	Railroads	Telegraph	Airlines
ALBANY	3,400,597	254,726	10,550	5,375,885	3,751,131	9,400
BIG HORN	526,417	795,179	5,434	2,351,858	639,349	
CAMPBELL	226,557	2,251,406	55,187	6,937,703	2,653,687	91,823
CARBON	6,790,394	1,210,393	1,633	5,677,993	4,006,572	
CONVERSE	746,446	2,020,378	925	9,946,158	1,193,201	
CROOK	16,361	565,159	5,558	1,142,875	488,478	
FREMONT	1,358,441	1,249,539	19,077	1,547,321	3,343,965	9,249
GOSHEN		956,781		4,874,468	729,955	
HOT SPRINGS	218,335	833,971		942,294	298,883	
JOHNSON	193,174	907,141	3,870		595,057	
LARAMIE	1,109.375	1,351,335	24,703	8,442,073	9,791,881	104,192
LINCOLN	5,770,913	261,986	1,367	2,643,912	1,454,684	
NATRONA	347,671	2,788,824	59,728	3,491,343	7,788,170	239,032
NIOBRARA		1,015,876		3,184,640	238,223	
PARK	925,300	1,361,345	2,898	1,263,359	1,452,781	50,181
PLATTE		2,136,172		3,496,925	1,417,286	
SHERIDAN	37,192	122,240	29,734	4,119,615	1,725,915	58,484
SUBLETTE	1,617,799	80,892	673		352,059	
SWEETWATER	18,579,671	3,009,031	39,167	9,238,830	6,690,474	22,083
TETON			4,392		1,409,883	439,476
UINTA	8,510,310	2,126,409	806	3,911,032	3,574,341	
WASHAKIE	519,052	746,478	47,834	864,208	560,554	3,055
WESTON	15,802	857,405		2,873,858	520,775	
TOTAL	50,909,807	26,902,666	313,536	82,326,350	54,677,304	1,026,975

STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Electrics			State Board of Equalization		
	Municipal	REA	Private Gas	Total 1989	Total 1988	'88 vs '89
ALBANY		231,229	1,186,344	16,484,883	15,825,150	659,733
BIG HORN	51,928	248,985	693,130	58,209,147	68,731,005	-10,521,858
CAMPBELL	1,124,470	2,351,306	15,781,173	1,149,585,533	1,154,539,437	-4,953,904
CARBON		502,732	2,251,550	233,329,750	226,328,566	7,001,184
CONVERSE		279,582	16,894,226	173,532,620	188,805,169	-15,272,549
CROOK		899,786	318,370	68,439,387	78,414,215	-9,974,828
FREMONT		1,375,455	2,453,091	118,914,078	152,281,472	-33,367,394
GOSHEN	307,784	1,179,978	75,668	8,549,536	8,143,554	405,982
HOT SPRINGS		561,046	743,651	87,145,385	114,705,413	-27,560,028
JOHNSON		210,879	919,999	42,104,144	54,972,621	-12,868,477
LARAMIE	81,156	2,424,053	3,272,215	36,006,220	36,678,653	-672,433
LINCOLN		872,312	18,834,688	171,847,833	165,352,385	6,495,448
NATRONA		275,229	6,067,763	136,273,530	145,028,494	-8,754,964
NIOBRARA	63,953	114,244	16,562	16,780,106	19,508,381	-2,728,275
PARK	459,278	453,086	1,652,323	240,516,752	298,429,776	-57,913,024
PLATTE	196,121	59,970,871	180,804	68,044,386	85,531,331	-17,486,945
SHERIDAN		128,433	1,384,438	34,135,432	35,011,560	-876,128
SUBLETTE		72,715	1,828,929	79,871,630	72,306,515	7,565,115
SWEETWATER		106,770	53,974,109	696,747,603	645,726,300	51,021,303
TETON		2,206,196	37,130	4,352,350	3,846,632	505,718
UINTA		208,127	3,618,705	361,874,886	388,313,375	-26,438,489
WASHAKIE		70,527	823,900	28,584,680	34,508,928	-5,924,248
WESTON		427,520	1,296,798	34,982,055	42,229,095	-7,247,040
TOTAL	2,284,690	75,171,061	134,305,566	3,866,311,926	4,035,218,027	-168,906,101.

TOTAL LOCAL & STATE ASSESSED VALUATIONS FOR THE YEAR 1989

	Total Assessment 1989	Total Assessment 1988	Total Assessment '88 vs '89
ALBANY	95,711,859	96,316,895	-605,036
BIG HORN	89,081,468	101,272,893	-12,191,425
CAMPBELL	1,331,547,651	1,325,681,730	5,865,921
CARBON	296,304,950	290,016,976	6,287,974
CONVERSE	219,392,376	237,695,025	-18,302,649
CROOK	89,612,045	101,671,968	-12,059,923
FREMONT	201,828,393	240,131,133	-38,302,740
GOSHEN	49,872,814	50,375,882	-503,068
HOT SPRINGS	102,056,517	131,624,458	-29,567,941
JOHNSON	77,075,998	90,824,810	-13,748,812
LARAMIE	242,407,631	242,073,360	334,271
LINCOLN	282,637,084	271,144,462	11,492,622
NATRONA	334,127,760	350,478,751	-16,350,991
NIOBRARA	27,458,447	33,305,912	-5,847,465
PARK	324,602,933	382,167,833	-57,564,900
PLATTE	93,435,013	111,499,155	-18,064,142
SHERIDAN	95,018,536	104,705,678	-9,687,142
SUBLETTE	145,323,076	136,410,431	8,912,645
SWEETWATER	934,106,551	864,228,850	69,877,701
TETON	90,308,009	83,531,724	6,776,285
UINTA	491,313,428	517,069,189	-25,755,761
WASHAKIE	59,253,997	65,941,805	-6,687,808
WESTON	57,209,820	65,973,478	-8,763,658
TOTAL	5,729,686,356	5,894,142,398	-164,456,042

PROPERTIES HELD BY COUNTIES UNDER TAX PURCHASE 1969

County	Agricultural Lands	Other Lands & Miscellaneous	Agricultural Improvements	Residential Lots & Improvements
ALBANY				6,434
BIG HORN				
CAMPBELL	4,749		7,575	134,275
CARBON	3,855	26,815	160	52,750
CONVERSE	4,143		7,065	264,014
CROOK	851			12,591
FREMONT	117,356		57,451	192,203
GOSHEN	21,763		2,382	72,789
HOT SPRINGS				
JOHNSON				
LARAMIE				
LINCOLN	5,641		4,894	39,068
NATRONA	150,212	66,927	92,287	2,370,510
NIOBRARA	23,617	2,261	12,366	38,478
PARK	22,469		4,200	319,572
PLATTE				405
SHERIDAN				
SUBLETTE	2,640	5,394	1,072	75,425
SWEETWATER	42,770		39,601	418,697
TETON				
UINTA	51,162	8,272	35,492	596,534
WASHAKIE	2,896			44,471
WESTON				36
TOTAL	454,124	109,669	264,545	4,638,252

PROPERTIES HELD BY COUNTIES UNDER TAX PURCHASE 1989

County	Commercial Land & Improvements	Industrial Land & Improvements	Other Lands & Lots	Total County Property
ALBANY				6,434
BIG HORN				
CAMPBELL	362,286		74,588	583,473
CARBON	52,020		43,135	178,735
CONVERSE	110,082		20,363	405,667
CROOK	47,245		3,560	64,247
FREMONT	158,031	26,408	129,957	681,406
GOSHEN	6,800			103,734
HOT SPRINGS				
JOHNSON				
LARAMIE				
LINCOLN	2,061			51,664
NATRONA	1,453,781		128,226	4,261,943
NIOBRARA	7,212		5,608	89,542
PARK	184,005		43,806	574,052
PLATTE				405
SHERIDAN				
SUBLETTE	133,003			217,534
SWEETWATER			2,279	503,347
TETON				
UINTA	472,043		194,060	1,357,563
WASHAKIE	22,715			70,082
WESTON				36
TOTAL	3,011,284	26,408	645,582	9,149,864

MOTOR VEHICLE AND TRAILER VALUATION

	1988 Gross Valuation	Gross Valuation As of July 1, 1989	Valuation of Property Omitted on 1988 Omitted Tax Roll
ALBANY	47,437,675	46,489,870	-907,684
BIG HORN	18,666,526	18,893,308	
CAMPBELL	76,298,936	74,009,556	101,685,660
CARBON	36,464,120	35,541,341	226,530
CONVERSE	23,780,687	23,473,467	2,088,367
CROOK	12,327,643	11,864,817	946,643
FREMONT	63,679,715	64,026,211	551,554
GOSHEN	248,483	247,967	57,979
HOT SPRINGS	231,589	117,735	3,943,143
JOHNSON	15,748,336	15,804,994	141,800
LARAMIE	133,122,476	128,775,142	129,052
LINCOLN	27,734,174	25,992,505	4,720,097
NATRONA	127,589,482	123,816,566	5,747,157
NIOBRARA	6,191,102	5,904,516	2,043,875
PARK	49,522,683	48,572,242	5,810,647
PLATTE	17,812,818	17,844,896	36,315
SHERIDAN	45,526,477	45,031,807	
SUBLETTE	16,557,651	16,163,239	609,948
SWEETWATER	101,332,816	89,408,936	5,378,707
TETON	33,093,633	34,181,651	299,347
UINTA	40,298,036	38,504,866	44,619,738
WASHAKIE	20,131,587	19,046,159	1,022,410
WESTON	16,620,545	16,409,525	1,812,895
TOTALS	**930,417,190**	**900,121,316**	**180,964,180**

WYOMING MINERALS FOR 1989

TAXABLE PRODUCTION, VALUATION AND TAXES, BASED ON 1988 PRODUCTION

	Total Units of Taxable Valuation	Total Assessed Valuation	Average Assessed Valuation Per Unit	Average Tax Levy (Mills)	Estimated Ad Valorem Tax Levied	Average Tax Per Unit	Severance Tax Rate %	Estimated Severance Tax Collectible	Sev. Tax per Unit
Bentonite	2,328,182	13,703,569	5.89	63.633	872,001	0.3745	2.00	274,071	0.1177
Clay	12,000	24,270	2.02	66.502	1,614	0.1345	2.00	485	0.0404
Coal	162,732,508	1,154,653,129	7.10	62.676	72,368,578	0.4447	8.50	98,145,516	0.6031
Coal (undgrd)	1,068,866	16,053,087	15.02	56.360	904,752	0.8465	5.25	842,787	0.7885
Decorative Stone	63,438	383,054	6.04	57.000	21,834	0.3442	2.00	7,661	0.1208
Dolomite/Dlmte Fines	267,144	171,424	0.64	66.735	11,440	0.0428	2.00	3,428	0.0128
Gold *	20	3,958	197.90	84.386	334	16.7000	2.00	79	3.9500
Granite Ballast	1,545,634	2,396,650	1.55	70.230	168,317	0.1089	2.00	47,933	0.0310
Gypsum	355,183	2,588,499	7.29	68.518	177,358	0.4993	2.00	51,770	0.1458
Leonardite	21,562	138,924	6.44	74.674	10,374	0.4811	2.00	2,778	0.1288
Limestone	354,530	987,930	2.79	68.665	67,836	0.1913	2.00	19,759	0.0557
Natural Gas	471,363,924	719,589,653	1.53	68.464	49,265,774	0.1045	6.00	43,175,379	0.0916
Oil-Crude #	103,475,450	1,285,310,947	12.42	65.431	84,099,181	0.8127	6.00	77,118,657	0.7453
Oil-Stripper #	7,732,509	101,299,945	13.10	65.431	6,628,157	0.8572	4.00	4,051,998	0.5240
Sand & Gravel	2,368,642	4,610,186	1.95	68.567	316,106	0.1335	2.00	92,204	0.0389
Shale	59,653	9,734	0.16	67.290	655	0.0110	2.00	195	0.0033
Sodium Sulphate	2,071	30,617	14.78	65.029	1,991	0.9614	2.00	612	0.2955
Trona	15,114,169	116,918,544	7.74	76.645	8,916,222	0.5929	5.50	6,430,520	0.4255
Uranium	1,442,123	19,519,851	13.54	59.984	1,170,886	0.8119	5.50	1,073,592	0.7445
Totals		3,438,393,971			225,003,410			231,339,424	

*Taxable units in ounces

#Taxable units are prior to deductions for Federal, State, Tribal royalties, and any other allowable exemptions.

#Taxable units for Crude and Stripper (combined) is 103,900,175 barrels.

TAXES LEVIED FOR THE YEAR 1989

	Taxable	State Gen. Fund	St. Foundation Program	County Road Purpose Levy *	
	Valuation	Mills Amount	12.00 - Mills Amount	Mills	Amount
ALBANY	95,711,859	NONE	1,148,542		
BIG HORN	89,081,468	NONE	1,068,978		
CAMPBELL	1,331,547,651	NONE	15,978,572		
CARBON	296,304,950	NONE	3,555,659		
CONVERSE	219,392,376	NONE	2,632,709		
CROOK	89,612,045	NONE	1,075,345		
FREMONT	201,828,393	NONE	2,421,941		
GOSHEN	49,872,814	NONE	598,474		
HOT SPRINGS	102,056,517	NONE	1,224,678	2.734	279,031
JOHNSON	77,075,998	NONE	924,912		
LARAMIE	242,407,631	NONE	2,908,892		
LINCOLN	282,637,084	NONE	3,391,645		
NATRONA	334,127,760	NONE	4,009,533		
NIOBRARA	27,458,447	NONE	329,501		
PARK	324,602,933	NONE	3,895,235		
PLATTE	93,435,013	NONE	1,121,220		
SHERIDAN	95,018,536	NONE	1,140,222		
SUBLETTE	145,323,076	NONE	1,743,877	1.919	278,875
SWEETWATER	934,106,551	NONE	11,209,279	2.001	1,869,147
TETON	90,308,009	NONE	1,083,696		
UINTA	491,313,428	NONE	5,895,761		
WASHAKIE	59,253,997	NONE	711,048		
WESTON	57,209,820	NONE	686,518		
TOTALS	5,729,686,356		68,756,237		2,427,053

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1989

	Other County General Fund Levy*		County Hospital Operation*		County Library Operation*		County Fair Operation*	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY	9.630	921,705			1.750	167,496	0.620	59,341
BIG HORN	9.644	859,102			1.639	146,005	0.717	63,871
CAMPBELL	8.289	11,037,198			0.861	1,146,463	0.101	134,486
CARBON	8.280	2,453,405	2.025	600,018	0.800	237,044	0.338	100,151
CONVERSE	9.092	1,994,715	0.964	211,494	0.342	75,032		
CROOK	9.031	809,251	0.899	80,570	0.899	80,570	0.500	44,797
FREMONT	8.400	1,695,359			2.160	435,949	0.010	2,018
GOSHEN	10.159	506,658			1.200	59,847	0.641	31,969
HOT SPRINGS	3.276	334,375	1.859	189,759	1.528	155,924	1.013	103,399
JOHNSON	8.217	633,333	0.714	55,032	1.429	110,142	0.577	44,473
LARAMIE	9.500	2,302,872			2.000	484,815	0.500	121,204
LINCOLN	9.080	2,566,345			1.144	323,337	0.376	106,272
NATRONA	7.540	2,519,323			1.770	591,406	0.680	227,207
NIOBRARA	9.447	259,400			1.417	38,909	1.135	31,165
PARK	9.520	3,090,220			1.555	504,758	0.497	161,328
PLATTE	9.752	911,178	0.322	30,086	1.456	136,041	0.470	43,914
SHERIDAN	7.650	726,892	1.117	106,136	2.562	243,437	0.586	55,681
SUBLETTE	6.423	933,410			1.000	145,323	0.186	27,030
SWEETWATER	4.782	4,466,898	0.496	463,317	1.930	1,802,826	1.386	1,294,672
TETON	6.000	541,848			2.050	185,131	0.950	85,793
UINTA	10.882	5,346,473			0.961	472,152	0.157	77,136
WASHAKIE	6.624	392,498	1.000	59,254	2.530	149,913	1.346	79,756
WESTON	6.844	391,544	2.371	135,644	1.750	100,117	1.035	59,212
TOTALS		45,694,002		1,931,310		7,792,637		2,954,875

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1989

	County Museum Operation*		County Public Assistance and Social Services*		County Airport Operation*		County Civil Defense*	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY								
BIG HORN								
CAMPBELL	0.023	30,626			0.263	350,197		
CARBON	0.114	33,779						
CONVERSE					0.210	46,072		
CROOK	0.201	18,012						
FREMONT	0.500	100,914						
GOSHEN								
HOT SPRINGS	0.500	51,028			0.589	60,086	0.073	7,470
JOHNSON	0.294	22,660						
LARAMIE								
LINCOLN								
NATRONA					0.600	200,477		
NIOBRARA								
PARK	0.178	57,779						
PLATTE								
SHERIDAN					0.085	8,077		
SUBLETTE	0.120	17,439			0.100	14,532		
SWEETWATER	0.110	102,752	0.527	492,274				
TETON								
UINTA								
WASHAKIE	0.500	29,627						
WESTON								
TOTALS		464,616		492,274		679,441		7,470

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1989

	County Building Fund *		County Sponsored Recreation System*		County Public Health Purposes*		County Fire Protection*	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY								
BIG HORN								
CAMPBELL			0.882	1,174,425	0.252	335,550	0.497	661,779
CARBON			0.233	69,039				
CONVERSE			0.188	41,246	0.548	120,227	0.655	131,889
CROOK								
FREMONT			0.160	32,293			0.770	104,687
GOSHEN								
HOT SPRINGS					0.427	43,606		
JOHNSON							0.769	51,650
LARAMIE								
LINCOLN								
NATRONA			0.420	140,334	0.990	330,786		
NIOBRARA								
PARK			0.250	81,151				
PLATTE								
SHERIDAN								
SUBLETTE			0.260	37,784			1.000	137,956
SWEETWATER			0.514	480,131				
TETON							1.000	58,490
UINTA								
WASHAKIE								
WESTON								
TOTALS				2,056,403		830,169		1,146,451

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1989

	County Bond Redemption*		County Bond Interest*		Special Weed & Pest Levies		Special County Fire District Taxes
	Mills	Amount	Mills	Amount	Mills	Amount	
ALBANY	0.630	60,298			1.000	95,712	86,150
BIG HORN					1.000	89,081	91,791
CAMPBELL							
CARBON					0.570	168,894	
CONVERSE					0.997	218,734	
CROOK					2.000	179,224	
FREMONT					1.850	373,382	134,782
GOSHEN					1.000	49,873	96,572
HOT SPRINGS					1.000	102,057	
JOHNSON					2.000	154,152	
LARAMIE					2.000	484,816	246,630
LINCOLN					0.877	247,873	188,982
NATRONA					0.630	210,501	13,012
NIOBRARA					1.000	27,458	71,480
PARK					0.480	155,809	705,262
PLATTE					1.000	93,435	69,354
SHERIDAN					2.000	190,038	34,416
SUBLETTE					0.414	60,164	
SWEETWATER					0.214	199,899	107,352
TETON					0.500	45,154	15,908
UINTA					0.189	92,858	
WASHAKIE	2.750	162,948	1.443	85,504	1.000	59,254	164,178
WESTON	6.252	357,676	0.510	29,177	1.710	97,829	
TOTALS		580,922		114,681		3,396,197	2,025,869

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1989

	Other Special County District Tax		School District Bond & Interest Tax	Other School District Taxes	Municipal Tax	Total Tax
ALBANY	391,128	ALO	382,847	3,062,779	440,599	6,816,597
BIG HORN	578,849	ACEO	433,757	2,779,299	172,303	6,283,036
CAMPBELL	4,948,468	ACGH		41,943,751	411,415	78,152,930
CARBON	369,684	CDEFJK	1,414,612	9,662,076	324,611	18,988,973
CONVERSE	255,943	ACL	1,543,937	6,969,848	164,548	14,406,394
CROOK				3,315,645	59,482	5,662,896
FREMONT	889,681	CEGJL	1,646,869	8,015,057	434,208	16,287,140
GOSHEN	35,789	CG	476,476	1,795,134	113,574	3,764,366
HOT SPRINGS	94,851	CG		3,316,837	60,409	6,023,510
JOHNSON	61,673	CL	250,805	2,389,356	84,317	4,782,505
LARAMIE	321,954	GHJL	703,376	9,897,757	1,250,828	18,723,144
LINCOLN	1,574,882	ACGH	2,023,247	9,127,135	96,602	19,646,320
NATRONA	215,179	G	1,470,162	11,885,523	1,174,155	22,987,598
NIOBRARA	109,833	AL	219,505	851,212	29,054	1,967,517
PARK	2,667,853	ACE	46,081	11,709,034	206,404	23,280,913
PLATTE	95,637	CE	84,408	2,906,110	120,402	5,611,786
SHERIDAN	92,540	E	818,533	3,294,688	291,042	7,001,701
SUBLETTE	372,293	CHK	1,244,767	4,505,015	102,750	9,621,215
SWEETWATER	2,366,992	AGJ	9,200,942	36,208,886	640,191	70,905,558
TETON	337,758	AGH	307,048	3,070,472		5,731,298
UINTA	523,840	EFGL	4,474,426	15,879,199	297,464	33,059,309
WASHAKIE	213,615	CEGJ	458,583	1,836,874	87,404	4,490,456
WESTON	17,110	J		1,817,071	103,799	3,795,698
TOTALS	16,535,553		27,200,381	196,238,758	6,665,561	387,990,860

SPECIAL DISTRICTS

A - Hospital
B - Fire
C - Cemetry
D - Museum
E - Recreation
F - Water Conservancy
G - Water & Sewer
H - Improvement/Service
I - Weed/Pest
J - Solid Waste
K - Rural Health Care
L - Soil Conservation
M - Sanitary/Improvement
N - Flood Control
O - Downtown Development

CITY & TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1989

	Municipal Valuation	State Mill Levy	County Tax Levy			School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
			Mills	Spec. Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Afton	4,207,286	None	14.477	AI	60,909	48.223	202,888			62.700	263,797
Albin	336,721	None	20.500	BIJL	6,903	55.760	18,776	5.000	1,684	81.260	27,363
Alpine	673,207	None	20.397	AI	13,731	48.223	32,464	8.000	5,386	76.620	51,581
Baggs	597,954	None	16.780	CDEFIJ	10,034	52.920	31,644	14.020	8,384	83.720	50,062
Bairoil	1,076,282	None	11.960	I	12,872	62.033	66,765	8.000	8,610	81.993	88,247
Bar Nunn	1,305,538	None	20.630	GI	26,933	52.400	68,410	8.000	10,444	81.030	105,787
Basin	2,481,259	None	17.000	AEI	42,181	51.696	128,271	29.926	74,254	98.622	244,706
Big Piney	1,465,200	None	12.577	CIK	18,428	52.782	77,336	8.000	11,722	73.359	107,486
Buffalo	9,910,942	None	13.629	CI	135,076	46.254	458,421	8.000	79,288	67.883	672,785
Burlington	250,171	None	22.000	ABCI	5,504	43.000	10,757	5.000	1,251	70.000	17,512
Burns	675,687	None	20.500	BIJL	13,852	55.760	37,676	6.410	4,331	82.670	55,859
Byron	663,798	None	17.031	ACI	11,305	43.000	28,543	8.000	5,310	68.031	45,158
Casper	135,407,092	None	12.630	I	1,710,192	52.400	7,095,332	8.000	1,083,257	73.030	9,888,781
Cheyenne	153,621,396	None	14.500	IL	2,227,510	55.730	8,561,320	8.000	1,228,971	78.230	12,017,801
Chugwater	510,679	None	15.000	CEI	7,660	43.000	21,959	8.000	4,085	66.000	33,704
Clearmont	246,488	None	14.000	I	3,451	47.000	11,585	8.000	1,972	69.000	17,008
Cody	25,884,616	None	19.985	ABCEI	517,304	47.500	1,229,519	5.461	141,356	72.946	1,888,179
Cokeville	1,004,398	None	25.297	BCI	25,408	48.223	48,435	6.000	6,026	79.520	79,869
Cowley	738,230	None	19.000	ACI	14,026	43.000	31,744	29.244	21,589	91.244	67,359
Dayton	1,001,336	None	14.000	BI	14,019	57.524	57,601	8.000	8,011	79.524	79,631
Deaver	257,093	None	17.233	ACI	4,430	43.000	11,055	8.000	2,057	68.233	17,542
Diamondville	2,119,661	None	17.142	ABCI	36,335	52.168	110,578	7.487	15,870	76.797	162,783
Dixon	124,298	None	16.980	CDEFI	2,111	52.920	6,578	8.000	994	77.900	9,683
Douglas	12,639,963	None	12.441	IL	157,254	44.500	562,478	8.000	101,120	64.941	820,852
Dubois	2,781,270	None	18.570	CEIJ	51,648	60.770	169,018	18.340	51,008	97.680	271,674
E. Thermopolis	234,705	None	13.819	CI	3,243	44.500	10,444	8.000	1,878	66.319	15,565
Edgerton	542,554	None	12.630	I	6,852	52.400	28,430	8.000	4,340	73.030	39,622
Elk Mt.	321,047	None	13.360	EI	4,289	43.000	13,805	8.000	2,568	64.360	20,662
Encampment	974,044	None	13.360	EI	13,013	43.000	41,884	9.500	9,253	65.860	64,150
Evanston	31,818,379	None	13.409	EI	426,653	53.090	1,689,238	8.000	254,547	74.499	2,370,438
Evansville	3,325,953	None	25.130	GI	83,581	52.400	174,280	8.000	26,608	85.530	284,469
Frannie (B/H)	208,643	None	17.233	ACI	3,596	43.000	8,972	8.000	1,669	68.233	14,237

CITY & TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1989

	Municipal Valuation	State Mill Levy	County Tax Levy			School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
			Mills	Spec. Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Frannie (Prk)	52,471	None	28.961	ACEI	1,520	47.000	2,466	8.000	420	83.961	4,406
Ft. Laramie	439,292	None	14.213	CI	6,244	57.686	25,341	8.000	3,514	79.899	35,099
Gillette	51,070,537	None	14.674	AC	749,409	43.500	2,221,568	7.503	383,182	65.677	3,354,159
Glendo	595,939	None	14.000	EI	8,343	43.000	25,625	8.000	4,768	65.000	38,736
Glenrock	4,687,275	None	16.579	ACIL	77,710	57.438	269,228	12.375	58,005	86.392	404,943
Granger	377,831	None	14.960	AI	5,652	61.685	23,307	26.395	9,973	103.040	38,932
Greybull	3,809,544	None	19.850	ACEI	75,619	51.250	195,239	8.000	30,476	79.100	301,334
Green River	23,778,280	None	14.960	AI	355,723	61.685	1,466,763	9.000	214,004	85.645	2,036,490
Guernsey	1,315,433	None	14.000	EI	18,416	52.738	69,373	8.000	10,523	74.738	98,312
Hanna	2,619,415	None	13.360	EI	34,995	43.000	112,635	9.000	23,574	65.360	171,204
Hartville	133,647	None	14.000	EI	1,871	52.738	7,048	8.000	1,069	74.738	9,988
Hudson	680,669	None	17.830	EIJL	12,136	65.740	44,747	8.000	5,445	91.570	62,328
Hulett	647,132	None	13.528	I	8,754	49.000	31,709	8.000	5,177	70.528	45,640
Jackson	26,515,459	None	12.500	AI	331,443	49.400	1,309,864			61.900	1,641,307
Kaycee	695,440	None	14.398	CI	10,013	46.254	32,167	7.231	5,029	67.883	47,209
Kemmerer	7,100,105	None	17.142	ABCI	121,710	52.168	370,398	7.487	53,158	76.797	545,266
Kirby	130,166	None	13.819	CI	1,799	44.500	5,792			58.319	7,591
LaBarge	1,105,912	None	16.629	ACI	18,390	52.782	58,372	8.000	8,847	77.411	85,609
LaGrange	314,596	None	13.903	CI	4,374	57.686	18,148	3.500	1,101	75.089	23,623
Lander	15,892,515	None	17.830	EIJL	283,364	65.740	1,044,774	9.820	156,064	93.390	1,484,202
Laramie	54,283,766	None	17.130	AIL	929,881	48.000	2,605,621	8.000	434,270	73.130	3,969,772
Lingle	1,222,083	None	13.000	I	15,887	57.686	70,497	8.000	9,777	78.686	96,161
Lost Springs	30,007	None	12.441	IL	373	44.500	1,335			56.941	1,708
Lovell	4,258,054	None	19.033	ACEI	81,044	45.000	191,612	8.000	34,064	72.033	306,720
Lusk	3,447,838	None	16.999	AIL	58,610	50.994	175,819	8.000	27,583	75.993	262,012
Lyman	3,065,919	None	13.129	FI	40,252	58.674	179,890	8.000	24,527	79.803	244,669
Manderson	204,143	None	17.000	AEI	3,470	51.696	10,553	8.000	1,633	76.696	15,656
Manville	183,888	None	16.999	AIL	3,126	50.994	9,377	8.000	1,471	75.993	13,974
Marbleton	1,740,385	None	12.577	CIK	21,889	52.782	91,861	15.959	27,775	81.318	141,525
Medicine Bow	813,448	None	15.360	EIK	12,495	43.000	34,978	8.000	6,508	66.360	53,981
Meeteetse	743,864	None	17.325	ABCEI	12,887	47.000	34,962	7.214	5,366	71.539	53,215

CITY & TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1989

	Municipal Valuation	State Mill Levy	County Tax Levy			School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
			Mills	Spec. Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Midwest	1,543,870	None	12.630	I	19,499	52.400	80,899	8.000	12,351	73.030	112,749
Mills	4,644,340	None	12.630	I	58,658	52.400	243,363	8.000	37,155	73.030	339,176
Moorcroft	3,274,449	None	13.528	I	44,297	49.000	160,448	8.000	26,196	70.528	230,941
Mountain View	2,298,697	None	13.129	CFI	30,180	53.500	122,980	8.000	18,390	74.629	171,550
Newcastle	7,512,381	None	20.472	I	153,793	44.000	330,545	11.133	83,635	75.605	567,973
Opal	241,903	None	17.142	ABCI	4,147	52.168	12,620	7.487	1,811	76.797	18,578
Pavillion	259,362	None	17.580	CEIJ	4,560	53.310	13,827	8.000	2,075	78.890	20,462
Pine Bluffs	3,168,311	None	20.500	BIJL	64,950	55.760	176,665	5.000	15,842	81.260	257,457
Pine Haven	648,763	None	13.528	I	8,776	49.000	31,789	8.000	5,190	70.528	45,755
Pinedale	4,161,430	None	15.138	CIK	62,996	50.530	210,277	15.200	63,253	80.868	336,526
Powell	10,662,400	None	31.454	ABCEI	335,375	50.000	533,120	5.558	59,262	87.012	927,757
Ranchester	1,131,423	None	14.000	I	15,840	57.524	65,084	8.000	9,051	79.524	89,975
Rawlins	19,812,263	None	13.360	EI	264,692	52.920	1,048,465	10.000	198,123	76.280	1,511,280
Riverside	150,687	None	13.360	EI	2,013	43.000	6,480	8.000	1,205	64.360	9,698
Riverton	23,801,842	None	20.580	BCEIJ	489,842	63.770	1,517,843	8.780	208,980	93.130	2,216,665
Rock River	791,186	None	17.130	AIL	13,553	48.000	37,977	8.000	6,329	73.130	57,859
Rock Springs	49,179,672	None	14.590	IJ	717,531	59.657	2,933,912	8.000	393,437	82.247	4,044,880
Rolling Hills	677,837	None	16.579	ACIL	11,238	57.438	38,934	8.000	5,423	82.017	55,595
S. Superior	460,330	None	14.590	IJ	6,716	59.657	27,462	16.689	7,683	90.936	41,861
Saratoga	4,524,091	None	16.360	CEI	74,014	43.000	194,536	8.000	36,193	67.360	304,743
Sheridan	34,000,961	None	15.000	EI	510,014	55.889	1,900,280	8.000	272,008	78.889	2,682,302
Shoshoni	1,329,450	None	16.830	EIJ	22,375	53.820	71,551	8.000	10,636	78.650	104,562
Sinclair	4,726,112	None	13.360	EI	63,141	52.920	250,106	8.000	37,809	74.280	351,056
Sundance	2,864,895	None	13.528	I	38,756	49.000	140,380	8.000	22,919	70.528	202,055
Ten Sleep	739,997	None	21.447	CIJ	15,871	52.114	38,564	8.000	5,920	81.561	60,355
Thayne	688,046	None	16.329	ACI	11,235	48.223	33,180	8.000	5,504	72.552	49,919
Thermopolis	7,316,339	None	13.819	CI	101,104	44.500	325,577	8.000	58,531	66.319	485,212
Torrington	12,197,885	None	13.707	IL	167,196	57.686	703,647	8.000	97,583	79.393	968,426
Upton	2,520,499	None	20.472	I	51,600	43.000	108,381	8.000	20,164	71.472	180,145
Van Tassell	68,479	None	19.999	AIL	1,370	50.994	3,492			70.993	4,862
Wamsutter	810,506	None	11.960	I	9,694	59.657	48,352	8.000	6,484	79.617	64,530
Wheatland	8,139,811	None	14.000	EI	113,957	43.000	350,012	12.280	99,957	69.280	563,926
Worland	16,296,776	None	23.926	BEIJ	389,917	50.490	822,824	5.000	81,484	79.416	1,294,225

CITY & TOWN ASSESS VALUATION AND TAXES LEVIED FOR THE YEAR 1989

	Municipal Valuation	State Mill Levy	County Tax Levy			School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
			Mills	Spec. Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Wright	3,762,957	None	44.599	AGI	167,824	43.500	163,689	7.503	28,233	95.602	359,746
Yoder	199,935	None	13.000	I	2,599	57.686	11,533	8.000	1,599	78.686	15,731
Totals	**843,968,828**				**13,027,025**		**44,546,069**		**6,665,561**		**64,238,655**

SPECIAL DISTRICTS

A - Hospital
B - Fire
C - Cemetery
D - Museum
E - Recreation
F - Water Conservancy
G - Water & Sewer
H - Improvement/Service
I - Weed/Pest
J - Solid Waste
K - Rural Health Care
L - Soil Conservation
M - Sanitary/Improvement
N - Flood Control
O - Downtown Development

PRIVATE RAILROAD CARS - 1989

Valuation and Taxes

COUNTY	VALUATION	TAXES
ALBANY	604,509	39,954
BIG HORN	376,148	24,860
CAMPBELL	925,296	61,155
CARBON	645,713	42,677
CONVERSE	1,754,958	115,988
CROOK	186,157	12,303
FREMONT	511,666	33,818
GOSHEN	744,267	49,189
HOT SPRINGS	150,707	9,960
JOHNSON		
LARAMIE	1,074,131	70,990
LINCOLN	307,987	20,355
NATRONA	723,561	47,822
NIOBRARA	521,804	34,488
PARK	236,641	15,641
PLATTE	526,459	34,794
SHERIDAN	535,379	35,385
SUBLETTE		
SWEETWATER	1,055,216	69,740
TETON		
UINTA	456,489	30,171
WASHAKIE	138,218	9,143
WESTON	382,541	25,284
TOTAL	$11,857,847	$783,717

TAXES LEVIED FOR ALL PURPOSES 1989

	State General Fund	Foundation Program Fund	County Taxes	District Taxes	Special School Taxes	Municipal Taxes	Total Taxes
ALBANY	NONE	1,148,542	1,208,840	572,990	3,445,626	440,599	6,816,597
BIG HORN	NONE	1,068,978	1,068,978	759,721	3,213,056	172,303	6,283,036
CAMPBELL	NONE	15,978,572	14,870,724	4,948,468	41,943,751	411,415	78,152,930
CARBON	NONE	3,555,659	3,493,436	538,579	11,076,688	324,611	18,988,973
CONVERSE	NONE	2,632,709	2,620,675	474,677	8,513,785	164,548	14,406,394
CROOK	NONE	1,075,345	1,033,200	179,224	3,315,645	59,482	5,662,896
FREMONT	NONE	2,421,941	2,371,220	1,397,845	9,661,926	434,208	16,287,140
GOSHEN	NONE	598,474	598,474	182,234	2,271,610	113,574	3,764,366
HOT SPRINGS	NONE	1,224,678	1,224,678	196,908	3,316,837	60,409	6,023,510
JOHNSON	NONE	924,912	917,290	215,825	2,640,161	84,317	4,782,505
LARAMIE	NONE	2,908,892	2,908,891	1,053,400	10,601,133	1,250,828	18,723,144
LINCOLN	NONE	3,391,645	2,995,954	2,011,737	11,150,382	96,602	19,646,320
NATRONA	NONE	4,009,533	4,009,533	438,692	13,355,685	1,174,155	22,987,598
NIOBRARA	NONE	329,501	329,474	208,771	1,070,717	29,054	1,967,517
PARK	NONE	3,895,235	3,895,235	3,528,924	11,755,115	206,404	23,280,913
PLATTE	NONE	1,121,220	1,121,220	258,426	2,990,518	120,402	5,611,786
SHERIDAN	NONE	1,140,222	1,140,222	316,994	4,113,221	291,042	7,001,701
SUBLETTE	NONE	1,743,877	1,592,349	432,457	5,749,782	102,750	9,621,215
SWEETWATER	NONE	11,209,279	10,972,017	2,674,243	45,409,828	640,191	70,905,558
TETON	NONE	1,083,696	871,262	398,820	3,377,520		5,731,298
UINTA	NONE	5,895,761	5,895,761	616,698	20,353,625	297,464	33,059,309
WASHAKIE	NONE	711,048	959,500	437,047	2,295,457	87,404	4,490,456
WESTON	NONE	686,518	1,073,371	114,939	1,817,071	103,799	3,795,698
TOTALS		**68,756,237**	**67,172,304**	**21,957,619**	**223,439,139**	**6,665,561**	**387,990,860**

SPECIAL TAXES LEVIED ON SHEEP, CATTLE, HORSES AND MULES FOR 1989

	Spec. Inspection Tax on Sheep		Spec. Inspection Tax on Cattle, Horses & Mules		Predatory Animal Tax on Sheep			Predatory Animal Tax on Cattle (Does not apply to Dairy Cattle)		
	Net Taxable Valuation	@10.000 Mills Amount	Net Taxable Valuation	@10.000 Mills Amount	Net Taxable Valuation	Levy (Mills)	Amount	Net Taxable Valuation	Levy (Mills)	Amount
ALBANY	114,090	1,141	3,229,180	32,292	114,090	50.000	5,705	3,242,390	2.000	6,485
BIG HORN	427,055	4,271	2,768,232	27,682	427,055	50.000	21,353	2,517,667	5.000	12,588
CAMPBELL	575,305	5,753	3,688,945	36,889	575,305	50.000	28,765	3,260,895	2.000	6,522
CARBON	480,295	4,803	5,247,655	52,477	480,295	50.000	24,015	5,090,560	5.000	25,453
CONVERSE	984,953	9,850	3,429,195	34,292	984,953	30.000	29,549	3,321,470	3.000	9,964
CROOK	275,475	2,755	3,781,210	37,812	275,475	50.000	13,774	3,608,275	5.000	18,041
FREMONT	515,695	5,157	4,764,365	47,644	515,695	50.000	25,785	4,707,755	5.000	23,539
GOSHEN	38,580	386	3,569,160	35,692	38,580	50.000	1,929	3,512,075	2.000	7,024
HOT SPRINGS	80,710	807	1,472,765	14,728	80,710	50.000	4,036	1,350,040	4.000	5,400
JOHNSON	1,303,385	13,034	3,531,220	35,312	1,303,385	44.000	57,349	3,309,035	2.000	6,618
LARAMIE	80,525	805	2,878,815	28,788	80,525	50.000	4,026	2,753,370	5.000	13,767
LINCOLN	76,695	767	452,875	4,529	76,695	50.000	3,835	396,380	5.000	1,982
NATRONA	660,540	6,605	2,010,015	20,100	660,540	50.000	33,027	1,973,350	4.000	7,893
NIOBRARA	317,745	3,178	2,902,750	29,028	317,745	50.000	15,888	2,819,545	2.000	5,639
PARK	99,690	997	5,552,650	55,527	99,690	50.000	4,985	4,946,365	2.000	9,893
PLATTE	70,930	709	3,520,940	35,209	70,930	50.000	3,547	3,359,590	2.000	6,719
SHERIDAN	139,490	1,395	3,996,365	39,964	139,490	50.000	6,975	3,749,775	2.000	7,500
SUBLETTE	74,710	747	3,895,895	38,959	74,710	35.000	2,615	3,721,890	2.000	7,444
SWEETWATER	1,113,990	11,140	1,016,425	10,164	1,113,990	50.000	55,700	958,655	5.000	4,793
TETON	4,312	43	759,560	7,596						
UINTA	348,960	3,490	2,612,800	26,128	348,960	50.000	17,448	2,463,395	2.000	4,927
WASHAKIE	363,095	3,631	1,574,125	15,741	363,095	50.000	18,155	1,489,905	2.000	2,980
WESTON	142,250	2,845	2,523,540	50,471	142,250	50.000	7,113	2,522,460	5.000	12,612
TOTALS	8,288,475	84,309	69,178,682	717,024	8,284,163		385,574	65,074,842		207,783

MISCELLANEOUS TAX INFORMATION FOR THE YEAR 1989

Total Taxable Valuation of the State	$5,729,686,356
Total Taxes Levied Collectible	387,990,860
Average Tax Levy for All Purposes (Not including Municipal Levies)	66.553
Average Tax Levy for Municipalities (All Purposes)	76.115
State Tax Levy (General Fund)	-0- Mills
Foundation Program Fund Levy	12.000 Mills
County Tax Levy (Average)	11.724 Mills
Special District Tax Levies (Average)	3.832 Mills
School Tax Levy (Average)	38.997 Mills
Municipal Tax Levy (Average	7.898 Mills
Proportion of State Taxes to Total Taxes	0.000%
Proportion of County Taxes to Total Taxes	17.313%
Proportion of Special District Taxes to Total Taxes	5.659%
Proportion of School District Taxes to Total Taxes	75.310%
Proportion of Municipal Taxes to Total Taxes	1.718%
Total	100.000%
Taxes Under State Control (General Fund)	0.000%
Taxes Under Local Control	82.279%
Foundation Program Fund	17.721%
Total	100.000%

PROPORTIONATE TAXABLE VALUATION OF VARIOUS CLASSES OF PROPERTY FOR THE TAX YEAR 1989

1.	Oil Production	24.200%
2.	Coal	20.432%
3.	Natural Gas Production	12.559%
4.	Town Lots and Improvements	9.536%
5.	Ag./Rural Land and Improvements	5.812%
6.	Commercial Land and Improvements	4.047%
7.	Electric Utilities	3.696%
8.	Gas and Carbon Plants	2.269%
9.	Manufacturing and Industrial Plants	2.045%
10.	Trona	2.041%
11.	Industrial Land and Improvements	1.802%
12.	Railroads	1.437%
13.	Pipelines (Liquid & Natural Gas)	1.358%
14.	Non-Ag, Unplatted, and Other Lands and Improvements	1.179%
15.	Mining Machinery	1.161%
16.	Oil & Gas Well Supplies, Equip., Tanks, Lease Gathering Line	0.974%
17.	Telephone and Telegraph - State Assessed	0.954%
18.	Coal Plants	0.891%
19.	Transportable Homes	0.753%
20.	Commercial Furniture and Fixtures	0.746%
21.	All Other Minerals	0.437%
22.	Uranium Production	0.341%
23.	Oil Refineries	0.247%
24.	Mechanics Tools and Shop Equipment	0.191%
25.	Construction Equipment	0.190%
26.	Oil Rigs, Drilling Equipment, Casing, etc.	0.180%
27.	Tractors	0.137%
28.	All Other Personal Property	0.085%
29.	Harvest Equipment	0.080%
30.	Airplanes	0.051%
31.	Farming Utensils, etc.	0.050%
32.	Sugar Refineries	0.025%
33.	Cable TV Systems	0.025%
34.	Airlines	0.018%
35.	Telephone and Telegraph-Locally Assessed	0.015%
36.	Sawmills	0.009%
37.	Saddles and Harness	0.007%
38.	Billiard, Pool & Bowling Equipment	0.006%
39.	Radio-Telephone	0.005%
40.	Libraries - Private and Law	0.003%
41.	Cinema and Theater Equipment	0.003%
42.	Sprinkler Irrigation Systems	0.001%
43.	Gas and Electric Engines	0.001%
44.	Boats	0.001%
		100.00%

PROPORTIONATE TAXABLE VALUATION OF VARIOUS CLASSES OF PROPERTY FOR THE TAX YEAR 1989

1.	Oil Production	24.200%
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42.	Sprinkler Irrigation Systems	0.001%
43.	Gas and Electric Engines	0.001%
44.	Boats	0.001%
		100.00%

PROPORTION OF ALL TAXES CONTRIBUTED BY EACH COUNTY

FOR THE YEAR - 1989

1.	CAMPBELL	20.14%
2.	SWEETWATER	18.27%
3.	UINTA	8.52%
4.	PARK	6.00%
5.	NATRONA	5.92%
6.	LINCOLN	5.06%
7.	CARBON	4.89%
8.	LARAMIE	4.83%
9.	FREMONT	4.20%
10.	CONVERSE	3.71%
11.	SUBLETTE	2.48%
12.	SHERIDAN	1.81%
13.	ALBANY	1.76%
14.	BIG HORN	1.62%
15.	HOT SPRINGS	1.55%
16.	TETON	1.48%
17.	CROOK	1.46%
18.	PLATTE	1.45%
19.	JOHNSON	1.23%
20.	WASHAKIE	1.16%
21.	WESTON	0.98%
22.	GOSHEN	0.97%
23.	NIOBRARA	0.51%
		100.00%

PROPORTION OF TAXABLE VALUATION CONTRIBUTED BY EACH COUNTY
FOR THE YEAR - 1989

1.	CAMPBELL	23.24%
2.	SWEETWATER	16.30%
3.	UINTA	8.58%
4.	NATRONA	5.83%
5.	PARK	5.67%
6.	CARBON	5.17%
7.	LINCOLN	4.93%
8.	LARAMIE	4.23%
9.	CONVERSE	3.83%
10.	FREMONT	3.52%
11.	SUBLETTE	2.54%
12.	HOT SPRINGS	1.78%
13.	ALBANY	1.67%
14.	SHERIDAN	1.66%
15.	PLATTE	1.63%
16.	TETON	1.58%
17.	CROOK	1.56%
18.	BIG HORN	1.55%
19.	JOHNSON	1.35%
20.	WASHAKIE	1.03%
21.	WESTON	1.00%
22.	GOSHEN	0.87%
23.	NIOBRARA	0.48%
		100.00%

VETERAN EXEMPTION VALUATIONS AND BENEFITS GRANTED FOR THE YEAR 1989

	Real - Personal Property		Motor Vehicle and Trailer		Total Tax Benefits
County	Valuation	Taxes	Valuation	License Fees	Granted
ALBANY	250,537	18,153.35	283,725	8,537.65	26,691.00
BIG HORN	145,500	11,589.97	179,293	5,378.79	16,968.76
CAMPBELL	57,670	3,786.04	169,713	5,151.39	8,937.43
CARBON	116,310	8,403.72	212,291	6,368.73	14,772.45
CONVERSE	97,705	6,456.02	116,642	3,499.26	9,955.28
CROOK	72,865	4,911.86	52,255	1,567.65	6,479.51
FREMONT	320,443	28,712.05	437,866	13,135.98	41,848.03
GOSHEN	206,840	16,082.03	183,262	5,497.86	21,579.89
HOT SPRINGS	99,656	6,495.89	62,295	1,868.85	8,364.74
JOHNSON	119,593	7,889.77	111,464	3,343.92	11,233.69
LARAMIE	608,671	47,554.31	690,060	20,701.80	68,256.11
LINCOLN	70,149	5,060.93	101,239	3,037.17	8,098.10
NATRONA	568,408	41,136.98	762,803	22,884.09	64,021.07
NIOBRARA	72,005	5,410.21	19,730	591.90	6,002.11
PARK	202,943	15,596.14	339,145	10,174.35	25,770.49
PLATTE	137,473	9,233.69	121,984	3,659.52	12,893.21
SHERIDAN	488,779	37,638.94	318,883	9,566.49	47,205.43
SUBLETTE	37,460	2,686.78	32,505	975.15	3,661.93
SWEETWATER	234,989	19,422.19	352,168	10,565.04	29,987.23
TETON	28,245	1,761.45	72,921	2,187.63	3,949.08
UINTA	124,708	9,106.34	102,122	3,063.66	12,170.00
WASHAKIE	89,909	7,057.33	165,353	4,960.59	12,017.92
WESTON	101,719	7,374.77	73,906	2,217.18	9,591.95
TOTALS	**4,252,577**	**321,520.76**	**4,961,625**	**148,934.65**	**470,455.41**

YEAR	WYOMING STATE MILL LEVIES SINCE 1945	WYOMING TAXABLE VALUATION SINCE 1945
1945	2.0 Mills	385,121,780
1946	2.0 Mills	391,148,250
1947	2.0 Mills	419,233,592
1948	2.0 Mills	473,634,188
1949	2.0 Mills	569,622,969
1950	1.5 Mills	569,839,878
1951	1.5 Mills	614,276,404
1952	1.5 Mills	663,646,878
1953	1.5 Mills	678,024,017
1954	1.5 Mills	727,785,042
1955	1.5 Mills	768,622,575
1956	1.5 Mills	800,699,925
1957	1.5 Mills	829,645,683
1958	1.0 Mills	880,619,828
1959	1.0 Mills	915,793,603
1960	1.0 Mills	963,565,481
1961	1.0 Mills	1,010,061,420
1962	1.0 Mills	1,046,266,060
1963	1.0 Mills	1,089,966,805
1964	1.0 Mills	1,122,980,309
1965	1.0 Mills	1,148,549,913
1966	1.0 Mills	1,168,236,819
1967	2.5 Mills	1,170,865,252
1968	2.0 Mills	1,181,169,448
1969	1.5 Mills	1,236,958,572
1970	None	1,317,876,063
1971	None	1,384,453,940
1972	None	1,435,955,661
1973	None	1,486,086,553
1974	None	1,708,945,746
1975	None	2,168,456,373
1976	None	2,489,382,482
1977	None	2,804,216,938
1978	None	3,251,778,281
1979	None	3,702,626,530
1980	None	4,515,133,799
1981	None	6,176,290,777
1982	None	8,107,583,148
1983	None	7,936,540,710
1984	None	7,945,490,912
1985	None	8,389,156,815
1986	None	7,830,714,977
1987	None	5,972,690,122
1988	None	5,894,142,398
1989	None	5,729,686,356

AD VALOREM TAXES LEVIED SINCE 1950 — WYOMING

Year	State Taxes	County Taxes	Special District Taxes	School Taxes	Municipal Taxes	Total Taxes
1950	854,760	5,131,540	43,744	12,423,504	1,828,971	20,282,519
1951	921,414	5,363,362	42,544	13,253,266	1,903,567	21,484,153
1952	995,471	5,538,113	57,406	14,622,911	1,903,373	23,117,274
1953	1,017,035	6,212,424	180,146	15,633,392	2,080,438	25,123,435
1954	1,091,678	6,263,289	125,514	17,125,928	2,083,435	26,689,844
1955	1,152,934	7,005,730	267,437	18,492,271	2,305,312	29,223,684
1956	1,201,050	7,142,025	260,686	19,664,493	2,293,841	30,562,095
1957	1,244,468	7,492,106	415,860	21,519,680	2,623,381	33,295,495
1958	880,620	8,015,636	393,474	23,289,675	2,594,398	35,173,803
1959	915,793	8,726,304	397,477	26,250,551	2,583,799	38,873,924
1960	963,565	8,701,557	466,177	29,049,040	2,629,283	41,809,622
1961	1,010,061	9,270,241	601,768	30,835,400	2,715,469	44,432,939
1962	1,046,266	9,756,625	715,285	33,085,830	2,814,471	47,418,477
1963	1,089,965	10,638,530	677,799	34,673,718	3,103,325	50,183,337
1964	1,122,981	10,706,769	890,314	37,204,421	3,232,129	53,156,614
1965	1,148,551	11,442,079	995,317	38,758,869	3,178,283	55,523,099
1966	1,168,237	11,280,975	919,192	40,862,467	3,151,311	57,382,182
1967	2,927,163	11,734,782	1,131,159	45,538,786	3,552,116	64,784,006
1968	2,362,337	11,692,107	1,253,249	49,641,718	3,173,887	68,123,298
1969	1,855,438	12,629,357	1,415,164	55,067,293	3,303,065	74,270,317
1970	None	13,397,336	1,724,859	59,892,482	3,258,763	78,273,440
1971	None	14,044,345	1,861,143	64,595,494	3,317,388	83,818,370
1972	None	15,071,008	2,147,068	68,297,268	3,277,412	88,792,756
1973	None	15,788,644	2,032,623	72,787,731	3,141,527	93,750,525
1974	None	19,338,778	2,510,767	81,817,966	3,270,915	106,938,426
1975	None	24,091,368	3,441,977	99,969,410	3,580,135	131,082,890
1976	None	28,578,062	4,208,939	119,694,563	4,199,200	156,680,764
1977	None	31,142,489	5,932,108	141,919,850	4,202,155	183,196,602
1978	None	36,504,254	9,101,004	164,859,368	4,286,034	214,750,660
1979	None	43,193,181	10,544,591	190,363,624	4,683,895	248,785,291
1980	None	52,070,694	11,159,036	230,012,808	5,172,668	298,415,206
1981	None	74,155,321	16,290,741	302,100,366	5,474,432	398,020,860
1982	None	86,927,788	29,043,552	402,913,443	5,947,945	524,832,728
1983	None	100,771,128	33,984,592	401,729,274	7,098,004	543,582,998
1984	None	98,489,102	29,182,520	408,208,573	7,779,672	543,659,867
1985	None	99,014,833	26,029,742	432,913,694	7,781,788	565,740,057
1986	None	90,475,805	26,918,582	393,019,128	7,314,143	517,727,659
1987	None	69,150,015	21,700,678	313,750,651	7,105,598	411,706,942
1988	None	69,347,458	21,379,719	299,969,575	7,000,142	397,696,894
1989	None	67,172,304	21,957,619	292,195,376	6,665,561	387,990,860

EXPENDITURE OF PROPERTY TAX DOLLARS

CITY

School	69.34%
County	20.28%
Municipal	10.38%
State	0.00%
	100.00%

COUNTY

School	76.63%
County	17.62%
Special District	5.75%
State	0.00%
	100.00%

BENEFICIARIES OF PROPERTY TAX COLLECTIONS

Schools	57.59%
County	17.31%
Foundation Program	17.72%
Special Districts	5.66%
Municipalities	1.72%
State	0.00%
	100.00%

COUNTY VALUATIONS AND CLASSIFICATIONS 1989

County	Class	Gross Valuation Real & Personal Property	Gross Valuation Motor Vehicles As of July 1, 1989	Private Railroad Car Valuation	Total Gross Valuation
ALBANY	FIRST	95,711,859	46,489,870	604,509	142,806,238
BIG HORN	FIRST	89,081,468	18,893,308	376,148	108,350,924
CAMPBELL	FIRST	1,331,547,651	74,009,556	925,296	1,406,482,503
CARBON	FIRST	296,304,950	35,541,341	645,713	332,492,004
CONVERSE	FIRST	219,392,376	23,473,467	1,754,958	244,620,801
CROOK	FIRST	89,612,045	11,864,817	186,157	101,663,019
FREMONT	FIRST	201,828,393	64,026,211	511,666	266,366,270
GOSHEN	FIRST	49,872,814	247,967	744,267	50,865,048
HOT SPRINGS	FIRST	102,056,517	117,735	150,707	102,324,959
JOHNSON	FIRST	77,075,998	15,804,994		92,880,992
LARAMIE	FIRST	242,407,631	128,775,142	1,074,131	372,256,904
LINCOLN	FIRST	282,637,084	25,992,505	307,987	308,937,576
NATRONA	FIRST	334,127,760	123,816,566	723,561	458,667,887
NIOBRARA	FIRST	27,458,447	5,904,516	521,804	33,884,767
PARK	FIRST	324,602,933	48,572,242	236,641	373,411,816
PLATTE	FIRST	93,435,013	17,844,896	526,459	111,806,368
SHERIDAN	FIRST	95,018,536	45,031,807	535,379	140,585,722
SUBLETTE	FIRST	145,323,076	16,163,239		161,486,315
SWEETWATER	FIRST	934,106,551	89,408,936	1,055,216	1,024,570,703
TETON	FIRST	90,308,009	34,181,651		124,489,660
UINTA	FIRST	491,313,428	38,504,866	456,489	530,274,783
WASHAKIE	FIRST	59,253,997	19,046,159	138,218	78,438,374
WESTON	FIRST	57,209,820	16,409,525	382,541	74,001,886
TOTALS		**5,729,686,356**	**900,121,316**	**11,857,847**	**6,641,665,519**

REVENUE AND TAXATION DIVISION

SALES AND USE TAX

WYOMING STATUTE -
Sales: W.S. 39-6-401 - 39-6-417
Use: W.S. 39-6-501 - 39-6-604

RATE - 3% sales and use tax. Counties may levy up to 2% in additional sales and use tax upon voter approval.

SALES TAX COLLECTION

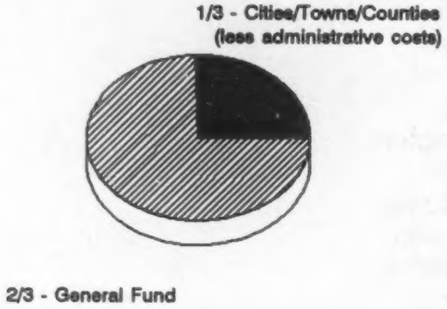
Fiscal Year	Collections
1983	$191,275,055.53
1984	184,978,986.75
1985	191,177,520.61
1986	184,009,345.67
1987	157,680,413.41
1988	160,750,797.17
1989	162,444,943.97

USE TAX COLLECTION

Fiscal Year	Collections
1983	$38,209,337.55
1984	29,672,055.56
1985	30,294,926.67
1986	44,538,890.66
1987	27,076,924.05
1988	24,546,755.44
1989	26,368,919.78

DISTRIBUTION

2/3 to State General Fund, 1/3 (less administrative costs) to cities, towns and counties. Based on the actual sales and use tax collection in each county and the relationship of urban population to the total population in each according to the last federal census.



SALES TAX DISTRIBUTION

Fiscal Year	Distributions
1983	$110,576,838.60
1984	106,835,315.80
1985	110,608,152.08
1986	106,955,342.50
1987	90,335,828.41
1988	91,802,096.84
1989	87,574,595.68

USE TAX DISTRIBUTION

Fiscal Year	Distributions
1983	$22,064,869.23
1984	16,809,032.84
1985	16,690,258.78
1986	24,169,796.41
1987	14,861,198.30
1988	13,420,894.48
1989	14,041,008.25

COLLECTION OF USE TAXES AS A DIRECT RESULT OF REPORTS FURNISHED BY VARIOUS PORTS OF ENTRY

PORT OF ENTRY	FY-86/87	FY-87/88	FY-88/89
Alpine	$ 9,115.43	$ 11,546.04	12,714.42
Baggs	656.68	88.53	.00
Cheyenne I-25	6,337.43	11,086.33	5,911.26
Cheyenne I-80	503.19	.00	1,843.80
Cheyenne U.S. 85	739.96	897.48	80.00
Casper	9,689.41	3,419.54	3,389.59
Laramie	165.90	648.25	1,524.33
Lusk	71.00	178.00	279.28
Torrington	3,934.39	7,368.71	3,372.01
Gillette	.00	.00	86.20
Newcastle	.00	301.64	722.50
Sheridan	4,073.06	6,514.23	5,503.22
Sundance	131.27	.00	957.80
Frannie	12,086.39	13,385.74	19,292.34
Evanston	1,482.74	9,225.64	795.16
Kemmerer	24.00	578.68	548.03
	$ 49,010.85	$ 65,238.87	$ 57,019.94

BANKRUPTCIES

Below is a summary of bankruptcies (sales tax claims) completed for the period July 1, 1980 through June 30, 1989.

	Filed	Total Recovered thru June 30, 1989
July 1, 1980 - June 30, 1981 71 count - FY-1981	$ 236,649.40	$ 86,600.08
July 1, 1981 - June 30, 1982 60 count - FY-1982	134,840.07	43,547.20
July 1, 1982 - June 30, 1983 127 count - FY-1983	805,842.41	135,225.32
July 1, 1983 - June 30, 1984 130 count - FY-1984	808,245.08	148,171.94
July 1, 1984 - June 30, 1985 115 count - FY-1985	402,595.68	35,129.25
July 1, 1985 - June 30, 1986 125 count - FY-1986	331,886.30	60,904.75
July 1, 1986 - June 30, 1987 171 count - FY-1987	509,786.65	32,930.70
July 1, 1987 - June 30, 1988 57 count - FY-1988	139,509.81	8,963.96
July 1, 1988 - June 30, 1989 81 count - FY-1989	$ 227,625.55	$ 6,909.86
937 Total Claims	$3,596,980.95	$558,383.06

DEPARTMENT OF REVENUE AND TAXATION
SALES AND USE TAX DIVISION

STATEMENT OF NET COLLECTIONS OF TAX, FEES, PENALTY AND INTEREST BY COUNTY
JULY 1, 1988 THROUGH JUNE 30, 1989
* COUNTIES IMPOSING ADDITIONAL 1% OPTION SALES TAX

COUNTY	COUNTY NO.	PENALTY & INTEREST	SALES TAX	USE TAX	CAPITAL FAC. SALES TAX	CAPITAL FAC. USE TAX	TOTAL TAX
Natrona *	01	77,021.36	28,437,675.90	1,500,166.05			30,014,863.31
Laramie *	02	69,891.57	20,832,248.57	2,324,906.69	1,631,338.91	266,315.87	25,124,701.61
Sheridan *	03	35,615.35	5,746,584.98	358,272.28			6,140,472.61
Sweetwater *	04	56,575.78	14,864,743.29	4,164,480.95			19,085,800.02
Albany *	05	36,347.73	7,366,826.21	748,944.52	1,154,414.37	148,165.34	9,454,698.17
Carbon *	06	40,585.91	5,573,668.11	1,665,018.39			7,279,272.41
Goshen	07	5,448.12	2,136,974.24	373,186.47	389,408.28	60,085.98	2,965,103.09
Platte	08	4,024.29	1,421,875.69	330,258.38			1,756,158.36
Big Horn	09	6,398.73	1,805,431.67	191,858.54			2,003,688.94
Fremont	10	23,368.45	6,903,399.42	379,823.82			7,306,591.69
Park	11	37,117.71	6,916,289.15	686,470.95			7,639,877.81
Lincoln *	12	22,187.05	2,654,566.59	1,072,840.94			3,749,594.58
Converse *	13	12,487.93	2,637,740.24	990,152.93			3,640,381.10
Niobrara *	14	1,534.45	512,181.19	52,917.38	3,147.75	365.03	570,145.80
Hot Springs *	15	3,534.26	1,763,796.41	89,623.59			1,856,954.26
Johnson *	16	5,674.87	1,672,680.98	170,228.62			1,848,584.47
Campbell *	17	56,091.43	14,651,438.12	4,152,088.41			18,859,617.96
Crook *	18	28,687.56	1,128,646.35	444,469.98			1,601,803.89
Uinta *	19	28,987.30	6,437,737.67	1,727,835.79			8,194,560.76
Washakie	20	19,762.91	2,159,903.08	211,922.71			2,391,588.70
Weston *	21	3,699.14	1,812,491.15	325,887.20			2,142,077.49
Teton *	22	28,370.96	10,392,467.45	875,187.78	2,199,339.45	175,724.89	13,671,090.53
Sublette	23	11,000.88	1,069,531.12	155,410.98			1,235,942.98
Out-of-State	24	50,894.91	13,546,046.39	3,376,966.43			16,973,907.73
		665,308.65	162,444,943.97	26,368,919.78	5,377,648.76	650,657.11	195,507,478.27
Consolidated	25	7,779.54					7,779.54
TOTALS		673,088.19	162,444,943.97	26,368,919.78	5,377,648.76	650,657.11	195,515,257.81

THE DEPARTMENT OF REVENUE AND TAXATION

MASTER FILE STATUS COUNT

COUNTY	REPORTING SCHEDULE	YEAR TO DATE	ACTIVE YEAR-END	CONSOLI-DATED ACCOUNTS	SUSPEND YTD	TRANSFER YTD	CANCEL YTD	CANCEL BOARD YEAR-TO-DATE
NATRONA (1)	Monthly	3,290	1,402	358	82	6	1,056	386
	Quarterly	2,105	1,247	28	14	16	632	168
LARAMIE (2)	Monthly	2,531	993	244	58	2	1,047	187
	Quarterly	2,110	1,351	26	7	4	588	134
SHERIDAN (3)	Monthly	1,053	480	123	29	4	334	83
	Quarterly	822	575	16	4	9	193	25
SWEETWATER (4)	Monthly	2,093	629	254	37	4	861	308
	Quarterly	1,239	658	28	7	8	397	141
ALBANY (5)	Monthly	1,115	510	117	21	1	377	89
	Quarterly	742	468	11	10	4	208	41
CARBON (6)	Monthly	1,142	444	135	19	5	374	165
	Quarterly	590	388	13	5	6	154	24
GOSHEN (7)	Monthly	529	243	66	12	2	180	26
	Quarterly	360	254	14	0	3	77	12
PLATTE (8)	Monthly	483	207	62	11	2	171	30
	Quarterly	371	256	8	0	2	85	20
BIG HORN (9)	Monthly	618	224	77	16	0	232	69
	Quarterly	440	292	6	5	6	112	19
FREMONT (10)	Monthly	1,524	723	167	32	3	426	172
	Quarterly	1,298	837	22	5	14	319	100
PARK (11)	Monthly	1,560	667	155	52	3	555	128
	Quarterly	981	647	12	2	9	260	51
LINCOLN (12)	Monthly	897	279	101	15	0	404	98
	Quarterly	599	386	15	2	3	146	47
CONVERSE (13)	Monthly	669	267	95	17	1	214	75
	Quarterly	457	272	10	5	6	125	39
NIOBRARA (14)	Monthly	213	76	51	7	1	53	25
	Quarterly	134	84	5	0	2	36	7

THE DEPARTMENT OF REVENUE AND TAXATION

MASTER FILE STATUS COUNT

COUNTY	REPORTING SCHEDULE	YEAR TO DATE	ACTIVE YEAR-END	CONSOLI-DATED ACCOUNTS	SUSPEND YTD	TRANSFER YTD	CANCEL YTD	CANCEL BOARD YEAR-TO-DATE
HOT SPRINGS (15)	Monthly	376	156	58	13	0	111	38
	Quarterly	164	100	2	0	3	53	6
JOHNSON (16)	Monthly	439	205	65	14	0	131	24
	Quarterly	266	188	6	0	64	4	
CAMPBELL (17)	Monthly	1,636	647	198	47	3	566	175
	Quarterly	962	539	22	9	6	301	85
CROOK (18)	Monthly	403	169	54	6	1	153	20
	Quarterly	266	182	11	0	4	65	4
UINTA (19)	Monthly	1,104	356	198	27	0	315	208
	Quarterly	683	332	23	4	0	218	106
WASHAKIE (20)	Monthly	523	203	90	8	0	173	49
	Quarterly	325	193	6	2	0	103	21
WESTON (21)	Monthly	488	206	63	6	2	173	38
	Quarterly	293	201	4	0	5	69	14
TETON (22)	Monthly	1,500	662	97	26	1	594	120
	Quarterly	769	494	12	8	4	192	59
SUBLETTE (23)	Monthly	4[illegible]6	162	64	7	0	168	35
	Quarterly	3[illegible]3	191	11	4	4	87	16
OUT-OF-STATE (24)	Monthly	3,033	1,876	206	70	2	718	161
	Quarterly	3,276	2,352	28	13	0	723	160
CONSOLIDATED(25)	Monthly	717	534	0	11	0	142	29
	Quarterly	122	76	1	1	0	33	11
MONTHLY TOTAL		**28,372**	**12,320**	**3,098**	**643**	**43**	**9,528**	**2,738**
QUARTERLY TOTAL		**19,687**	**12,563**	**340**	**107**	**122**	**5,240**	**1,314**
STATUS TOTAL		**48,060**						

Consolidated Accounts - Those accounts that have been granted permission by the State Tax Commission to make consolidated returns for businesses operating at separate locations. Suspend - Vendors that are going out-of-business and are in the process of filing final returns. Cancel - Licenses cancelled at request of vendor, out of business. Cancel Board - Total number of vendors cancelled by action of the State Tax Commission. Transfer - Vendors transferring their same business to a different county.

THE DEPARTMENT OF REVENUE AND TAXATION
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

Period of report based on the months the taxes were remitted to the Department. The actual distribution is paid the counties, towns and cities the month following receipt by the Department.

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
NATRONA (1)									
County	$1,285,646.81	$1,240,144.57		$68,354.81	$66,732.12		$34,060.00	$138,857.99	$2,833,816.30
Casper	5,092,166.81	$4,911,944.52		270,737.97	264,310.92		134,983.59	549,986.68	11,224,130.49
Edgerton	49,717.19	47,957.59		2,643.35	2,580.53		1,317.91	5,369.80	109,586.37
Evansville	227,578.91	219,524.40		12,099.83	11,812.52		6,032.69	24,579.99	501,628.34
Mills	208,672.34	201,287.00		11,094.63	10,831.16		5,531.51	22,537.94	459,954.58
Midwest	62,321.57	60,115.88		3,313.48	3,234.78		1,652.02	6,731.15	137,368.88
Bar Nunn	76,326.40	73,625.09		4,058.07	3,961.70		2,023.27	8,243.76	168,238.29
TOTAL	**7,002,430.03**	**6,754,599.05**		**372,302.14**	**363,463.73**		**185,620.99**	**756,307.31**	**15,434,723.25**
LARAMIE (2)									
County	1,393,859.22	1,383,395.72	1,609,310.91	156,595.44	155,677.95	262,740.71	42,561.73	168,441.44	5,172,583.12
Cheyenne	3,591,122.38	3,564,165.05		403,450.35	401,086.77		109,655.56	433,970.54	8,503,450.65
Burns	19,868.55	19,719.40		2,232.20	2,219.03		606.68	2,401.02	47,046.88
Albin	9,679.50	9,606.85		1,087.48	1,081.03		295.57	1,169.71	22,920.14
Pine Bluffs	79,983.79	79,383.38	.	8,985.93	8,933.21	.	2,442.31	9,665.67	189,394.29
TOTAL	**5,094,513.44**	**5,056,270.40**	**1,609,310.91**	**572,351.40**	**568,997.99**	**262,740.71**	**155,561.85**	**615,648.38**	**13,935,395.08**
SHERIDAN (3)									
County	563,374.00	178,992.69		35,688.09	9,978.04		15,001.54	61,106.32	864,140.68
Clearmont	12,834.58	4,077.75		813.05	227.29		341.77	1,392.10	19,686.54
Dayton	47,285.50	15,023.34		2,995.38	837.46		1,259.12	5,128.81	72,529.61
Ranchester	44,076.86	14,003.90		2,792.15	780.64		1,173.68	4,780.78	67,608.01
Sheridan	1,021,199.19	324,451.00		64,689.90	18,086.62		27,192.55	110,764.27	1,566,383.53
TOTAL	**1,688,770.13**	**536,548.68**		**106,978.57**	**29,910.05**		**44,968.66**	**183,172.28**	**2,590,348.37**
SWEETWATER (4)									
County	682,142.03	666,830.46		190,373.79	189,795.99		18,052.68	73,813.24	1,821,008.19
Granger	15,320.77	14,976.87		4,275.76	4,262.74		405.44	1,657.83	40,899.41
Green River	1,119,879.31	1,094,742.74		312,538.41	311,589.86		29,637.35	121,179.95	2,989,567.62
Rock Springs	1,701,341.14	1,663,153.14		474,814.07	473,373.04		45,025.57	184,098.79	4,541,805.75
Superior	51,069.37	49,923.07		14,252.56	14,209.24		1,351.54	5,526.12	136,331.90
Wamsutter	59,459.34	58,124.71		16,594.05	16,543.64		1,573.59	6,433.97	158,729.30
Bairoil	18,603.80	18,186.23		5,192.02	5,176.20		492.35	2,013.07	49,663.67
TOTAL	**3,647,815.76**	**3,565,937.22**		**1,018,040.66**	**1,014,950.71**		**96,538.52**	**394,722.97**	**9,738,005.84**

THE DEPARTMENT OF REVENUE AND TAXATION
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
ALBANY (5)									
County	262,306.15	261,404.93	1,131,073.76	28,847.37	28,012.92	145,638.88	8,771.81	34,945.99	1,901,001.81
Laramie	1,511,047.97	1,505,857.17		166,178.39	161,371.80		50,531.23	201,310.78	3,596,297.34
Rock River	25,726.83	25,638.41	.	2,829.32	2,747.42	.	860.33	3,427.47	61,229.78
TOTAL	**1,799,080.95**	**1,792,900.51**	**1,131,073.76**	**197,855.08**	**192,132.14**	**145,638.88**	**60,163.37**	**239,684.24**	**5,558,528.93**
CARBON (6)									
County	$161,278.94	$160,717.49		$48,155.02	$48,107.91		$4,394.12	$17,418.36	$440,071.84
Baggs	26,970.42	26,876.63		8,052.91	8,044.97		734.82	2,912.84	73,592.59
Elk Mountain	20,976.98	20,904.03		6,263.38	6,257.20		571.53	2,265.56	57,238.68
Dixon	5,039.88	5,022.35		1,504.86	1,503.30		137.31	544.32	13,752.02
Encampment	38,003.79	37,871.66		11,347.30	11,336.10		1,035.43	4,104.48	103,698.76
Hanna	142,344.17	141,849.18		42,501.48	42,459.81		3,878.25	15,373.38	388,406.27
Medicine Bow	59,253.30	59,047.23		17,692.01	17,674.64		1,614.37	6,399.44	161,680.99
Rawlins	718,395.64	715,897.42		214,500.25	214,290.27		19,573.09	77,587.81	1,960,244.48
Riverside	3,405.30	3,393.47		1,016.75	1,015.73		92.79	367.77	9,291.81
Saratoga	149,972.20	149,450.67		44,779.06	44,735.17		4,086.10	16,197.21	409,220.41
Sinclair	36,505.43	36,378.51		10,899.92	10,889.18		994.62	3,942.64	99,610.30
TOTAL	**1,362,146.05**	**1,357,408.64**		**406,712.94**	**406,314.28**		**37,112.43**	**147,113.81**	**3,716,808.15**
GOSHEN (7)									
County	313,068.98		378,791.50	54,731.32		58,490.60	9,668.74	40,931.71	855,682.85
Ft. Laramie	20,565.65			3,595.13			635.15	2,688.81	27,484.74
La Grange	13,409.22			2,344.23			414.13	1,753.17	17,920.75
Lingle	27,443.81			4,797.78			847.59	3,588.12	36,677.30
Torrington	313,971.83			54,889.12			9,696.66	41,049.78	419,607.39
Yoder	6,322.47		.	1,105.30		.	195.26	826.62	8,449.65
TOTAL	**694,781.96**		**378,791.50**	**121,462.88**		**58,490.60**	**21,457.53**	**90,838.21**	**1,365,822.68**
PLATTE (8)									
County	148,629.93			34,520.91			3,965.12	15,974.17	203,090.13
Chugwater	10,867.39			2,524.08			289.93	1,167.96	14,849.36
Guernsey	58,406.68			13,565.61			1,558.19	6,277.32	79,807.80
Wheatland	224,609.22			52,168.01			5,992.15	24,140.10	306,909.48
Glendo	14,150.74			3,286.68			377.51	1,520.86	19,335.79
Hartville	5,780.49			1,342.60			154.21	621.26	7,898.56
TOTAL	**462,444.45**			**107,407.89**			**12,337.11**	**49,701.67**	**631,891.12**

THE DEPARTMENT OF REVENUE AND TAXATION
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
BIG HORN (9)									
County	202,521.04			21,521.48			5,362.80	21,829.54	251,234.86
Basin	66,567.53			7,074.04			1,762.72	7,175.28	82,579.57
Byron	31,229.19			3,318.67			826.97	3,366.18	38,741.01
Cowley	22,423.93			2,382.98			593.80	2,417.08	27,817.79
Deaver	8,805.17			935.74			233.18	949.11	10,923.20
Greybull	112,354.78			11,939.79			2,975.19	12,110.65	139,380.41
Lovell	120,749.11			12,831.82			3,197.48	13,015.48	149,793.89
Manderson	8,570.38			910.77			226.94	923.80	10,631.89
Burlington	7,807.24			829.69			206.74	841.53	9,685.20
Frannie	5,987.52			636.29			158.56	645.40	7,427.77
TOTAL	**587,015.89**			**62,381.27**			**15,544.38**	**63,274.05**	**726,215.59**
FREMONT (10)									
County	1,033,970.06			56,905.29			27,322.79	111,468.32	1,229,666.46
Dubois	61,494.99			3,384.41			1,625.01	6,629.55	73,133.96
Hudson	29,625.29			1,630.46			782.85	3,193.78	35,232.38
Lander	452,684.31			24,913.82			11,962.24	48,802.16	538,362.53
Pavillion	16,608.09			914.04			438.86	1,790.46	19,751.45
Shoshoni	50,497.70			2,779.18			1,334.41	5,443.96	60,055.25
Riverton	599,464.46			32,991.98			15,840.91	64,625.95	712,923.30
TOTAL	**2,244,344.90**			**123,519.18**			**59,307.07**	**241,954.18**	**2,669,125.33**
PARK (11)									
County	806,720.86			80,062.13			22,212.28	86,561.17	995,556.44
Cody	836,657.43			83,033.19			23,036.60	89,773.40	1,032,500.62
Meeteetse	53,346.14			5,294.28			1,468.83	5,724.05	65,833.30
Frannie	1,800.65			178.72			49.60	193.21	2,222.18
Powell	552,369.46			54,819.33			15,209.00	59,269.28	681,667.07
TOTAL	**2,250,894.54**			**223,387.65**			**61,976.31**	**241,521.11**	**2,777,779.61**

THE DEPARTMENT OF REVENUE AND TAXATION
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
LINCOLN (12)									
County	277,762.22	275,755.04		112,571.12	111,381.14		7,491.74	30,099.96	815,061.22
Afton	78,947.44	78,378.14		32,022.13	31,684.67		2,127.69	8,558.92	231,718.99
Cokeville	27,462.78	27,264.71		11,139.29	11,021.83		740.13	2,977.32	80,606.06
Diamondville	53,302.50	52,918.11		21,620.23	21,392.33		1,436.55	5,778.68	156,448.40
Kemmerer	174,515.46	173,257.05		70,785.86	70,039.85		4,703.29	18,919.71	512,221.22
Thayne	13,633.96	13,535.65		5,530.16	5,471.81		367.44	1,478.09	40,017.11
Alpine	697.29	695.92		375.68	375.42		12.87	88.52	2,245.70
LaBarge	16,101.04	15,984.98		6,530.85	6,461.94		433.93	1,745.57	47,258.31
Opal	6,816.96	6,767.78		2,765.05	2,735.89		183.73	739.06	20,008.47
TOTAL	**649,239.65**	**644,557.38**		**263,340.37**	**260,564.88**		**17,497.37**	**70,385.83**	**1,905,585.48**
CONVERSE (13)									
County	222,148.58	221,500.42		83,491.00	83,167.98		5,909.29	24,019.33	640,236.60
Douglas	276,138.82	275,333.56		103,782.38	103,380.92		7,345.43	29,856.98	795,838.09
Glenrock	125,312.60	124,947.21		47,096.75	46,914.55		3,333.37	13,549.17	361,153.65
Lost Springs	386.53	385.36		145.30	144.65		10.26	41.80	1,113.90
Rolling Hills	20,294.79	20,235.59		7,627.48	7,597.92		539.86	2,194.35	58,489.99
TOTAL	**644,281.32**	**642,402.14**		**242,142.91**	**241,206.02**		**17,138.21**	**69,661.63**	**1,856,832.23**
NIOBRARA (14)									
County	50,249.00	44,311.71	8,159.35	5,368.89	4,680.99	996.48	1,357.54	5,472.91	120,596.87
Lusk	70,851.36	69,680.23		7,570.22	7,505.97		1,914.16	7,716.99	165,238.93
Manville	4,030.31	3,963.69		430.63	426.91		108.87	438.98	9,399.39
Van Tassell	426.82	419.77	.	45.61	45.16	.	11.52	46.50	995.38
TOTAL	**125,557.49**	**118,375.40**	**8,159.35**	**13,415.35**	**12,659.03**	**996.48**	**3,392.09**	**13,675.38**	**296,230.57**
HOT SPRINGS (15)									
County	95,176.80	83,038.26		5,690.16	5,675.65		2,554.08	10,288.56	202,423.51
E. Thermopolis	27,974.72	24,406.97		1,672.47	1,668.15		750.71	3,024.07	59,497.09
Kirby	10,051.28	8,769.40		600.91	599.32		269.72	1,086.55	21,377.18
Thermopolis	311,547.26	271,814.22		18,625.65	18,578.22		8,360.36	33,678.22	662,603.93
TOTAL	**444,750.06**	**388,028.85**		**26,589.19**	**26,521.34**		**11,934.87**	**48,077.40**	**945,901.71**

THE DEPARTMENT OF REVENUE AND TAXATION
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
JOHNSON (16)									
County	160,425.47	160,111.34		18,124.29	18,105.06		4,343.33	17,364.55	378,474.04
Buffalo	231,688.99	231,235.58		26,175.31	26,147.55		6,272.71	25,078.21	546,598.35
Kaycee	16,508.29	16,475.96		1,865.03	1,863.02		446.95	1,786.89	38,946.16
TOTAL	**408,622.75**	**407,822.90**		**46,164.63**	**46,115.63**		**11,062.99**	**44,229.65**	**964,018.55**
CAMPBELL (17)									
County	1,269,260.11	1,251,094.57		361,737.89	355,139.72		33,310.84	138,158.92	3,408,702.05
Gillette	2,153,939.03	2,123,112.34		613,870.48	602,673.41		56,528.65	234,456.26	5,784,580.17
Wright	164,307.75	161,956.23		46,827.55	45,973.37		4,312.15	17,884.93	441,261.98
TOTAL	**3,587,506.89**	**3,536,163.14**		**1,022,435.92**	**1,003,786.50**		**94,151.64**	**390,500.11**	**9,634,544.20**
CROOK (18)									
County	147,849.22	145,283.86		58,348.78	57,579.25		3,999.72	16,005.21	429,066.04
Moorcroft	52,872.31	51,955.00		20,866.10	20,590.87		1,430.36	5,723.64	153,438.28
Sundance	56,692.40	55,708.82		22,373.70	22,078.60		1,533.70	6,1[illegible].17	164,524.39
Hulett	15,169.60	14,906.43		5,986.69	5,907.71		410.38	1,642.18	44,022.99
Pine Haven	4,235.28	4,161.77		1,671.45	1,649.37		114.58	458.50	12,290.95
TOTAL	**276,818.81**	**272,015.88**		**109,246.72**	**107,805.80**		**7,488.74**	**29,966.70**	**803,342.65**
UINTA (19)									
County	361,220.63	477,740.20		110,737.83	109,984.39		13,175.45	51,981.20	1,124,839.70
Evanston	841,303.74	1,044,247.70		242,061.25	240,404.46		28,798.98	113,620.89	2,510,427.02
Lyman	114,316.29	181,793.47		42,714.92	42,424.26		5,082.16	20,050.74	406,381.84
Mountain View	96,655.22	116,473.02		26,997.87	26,814.14		3,212.18	12,673.03	282,825.46
TOTAL	**1,413,495.88**	**1,820,254.39**		**422,501.87**	**419,627.25**		**50,268.77**	**198,325.86**	**4,324,474.02**
WASHAKIE (20)									
County	199,441.98			19,582.69			5,290.08	21,459.08	245,773.83
Tensleep	30,116.28			2,957.06			798.84	3,240.37	37,112.55
Worland	472,454.58			46,389.10			12,531.66	50,834.03	582,209.37
TOTAL	**702,012.84**			**68,928.85**			**18,620.58**	**75,533.48**	**865,095.75**

THE DEPARTMENT OF REVENUE AND TAXATION
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
WESTON (21)									
County	144,419.62	143,834.15		25,997.48	25,993.72		3,848.14	15,487.52	359,580.63
Newcastle	224,135.72	223,227.34		40,347.42	40,341.58		5,972.22	24,036.27	558,060.55
Upton	74,313.31	74,012.10		13,377.40	13,375.41		1,980.13	7,969.34	185,027.69
TOTAL	**442,868.65**	**441,073.59**		**79,722.30**	**79,710.71**		**11,800.49**	**47,493.13**	**1,102,668.87**
TETON (22)									
County	1,315,254.09	1,312,480.34	2,153,379.63	111,650.18	110,020.98	172,065.61	49,589.50	184,452.98	5,408,893.31
Jackson	1,224,827.04	1,222,244.09	.	103,973.90	102,456.71	.	46,180.08	171,771.37	2,871,453.19
TOTAL	**2,540,081.13**	**2,534,724.43**	**2,153,379.63**	**215,624.08**	**212,477.69**	**172,065.61**	**95,769.58**	**356,224.35**	**8,280,346.50**
SUBLETTE (23)									
County	184,723.25			26,865.87			4,964.38	19,913.51	236,467.01
Big Piney	40,527.70			5,894.31			1,089.16	4,368.99	51,880.16
Pinedale	81,542.48			11,859.44			2,191.44	8,790.45	104,383.81
Marbleton	41,084.3[illegible]			5,975.24			1,104.14	4,428.98	52,592.68
TOTAL	**347,877.7[illegible]**			**50,594.86**			**9,349.12**	**37,501.93**	**445,323.64**
STATE TOTALS	**38,417,351.30**	**29,869,082.60**	**5,280,715.15**	**5,873,106.71**	**4,986,243.75**	**639,932.28**	**1,099,062.67**	**4,405,513.66**	**90,571,008.12**

IMPACT ASSISTANCE TAX REFUNDS

Wyoming Statutes provide for counties that have a major construction project of $50 million or larger to receive extra revenues in direct proportion to any increase in tax collections, to help with the impact caused by the project. These funds are transferred from the State General Fund to the county treasurer.

COUNTY	SALES TAX	USE TAX	TOTAL
Converse	.00	1,493.34	1,493.34
Campbell	.00	.00	.00
Uinta	176,309.83	39,778.19	216,088.02
Lincoln	.00	.00	.00
Sweetwater	17,722.26	.00	17,722.26
FY-84 TOTALS	$194,032.09	$ 41,271.53	$235,303.62
Converse	.00	.00	.00
Campbell	148,285.78	137,189.22	285,475.00
Uinta	429,160.64	185,614.54	614,775.18
Lincoln	288,542.96	388,402.83	676,945.79
Sweetwater	292,140.28	97,354.17	389,494.45
Laramie	375,545.65	145,144.42	520,690.07
FY-85 TOTALS	$1,533,675.31	$ 953,705.18	$2,487,380.49
Converse	.00	.00	.00
Campbell	188,941.68	18,222.92	207,164.60
Uinta	200,341.76	52,601.41	252,943.17
Lincoln	502,131.51	1,911,594.68	2,413,726.19
Sweetwater	371,012.43	560,322.30	521,141.19
Laramie	351,307.89	169,833.19	931,334.62
Carbon	30,730.73	21,753.92	52,484.65
Sweetwater	16,547.31	11,713.65	28,260.96
FY-86 TOTALS	$1,661,013.31	$2,746,042.07	$4,407,055.38
Converse	.00	.00	.00
Campbell	.00	860.76	860.76
Uinta	31,061.48	445,160.98	476,222.46
Lincoln	131,074.65	122,723.75	253,798.40
Sweetwater	19,731.20	30,558.62	50,289.82
Laramie	171,716.77	70,108.76	241,825.53
Carbon	36,643.67	56,751.72	93,395.39
FY-87 TOTALS	$ 390,227.77	$ 726,164.59	$1,116,392.36

IMPACT ASSISTANCE TAX REFUNDS

(Continued)

COUNTY	SALES TAX	USE TAX	TOTAL
Converse	.00	.00	.00
Campbell	.00	21,112.82	21,112.82
Uinta	.00	8,564.27	8,564.27
Lincoln	.00	2,913.47	2,913.47
Sweetwater	477.95	44,064.76	44,542.71
Laramie	.00	25,985.29	25,985.29
Carbon	887.63	81,834.53	82,722.16
FY-88 TOTALS	$ 1,365.58	$ 184,475.14	$ 185,840.72
Lincoln	.00	2,074.37	2,074.37
Campbell	.00	25,283.16	25,283.16
Laramie	.00	17,493.22	17,493.22
Carbon	.00	104,313.14	104,313.14
FY-89 TOTALS	.00	$ 149,163.89	$ 149,163.89

LODGING TAX

Wyoming Statutes allow cities towns or counties to impose a tax upon lodging services over and above the sales tax to be used by the city, town or county to promote tourism. All of these taxes less the 1% administration fee are sent to the county treasurer.

LODGING TAX COLLECTIONS

		FY-87	FY-88	FY-89
	GENERAL FUND	5,186.20	18,611.30	14,819.99
07-01-87	Laramie County	.00	178,555.63	210,615.17
04-01-87	Carbon County	5,873.53	106,331.04	123,438.42
03-01-87	Park County	7,797.29	200,785.81	208,911.86
09-01-86	Teton County	240,483.15	769,696.76	819,186.43
02-01-88	Sublette County	.00	628.17	.00
05-01-89	Albany County	.00	.00	2,609.66
06-01-89	Johnson County	.00	.00	580.00
01-01-89	Natrona County	.00	.00	42,996.58
01-01-88	Pinedale	.00	.00	5,124.34
06-01-89	Gillette	.00	.00	33.20
01-01-89	Lovell	.00	.00	1,117.47
		$259,340.17	$1,274,608.71	$1,429,433.12

LODGING TAX DISTRIBUTION

	FY-87	FY-88	FY-89
Laramie County	.00	178,555.63	210,615.17
Carbon County	5,873.53	106,331.04	123,438.42
Park County	7,797.29	200,785.81	208,911.86
Teton County	240,483.15	769,696.76	819,186.43
Sublette County	.00	628.17	.00
Albany County	.00	.00	2,609.66
Johnson County	.00	.00	580.00
Natrona County	.00	.00	42,996.58
Pinedale	.00	.00	5,124.34
Gillette	.00	.00	33.20
Lovell	.00	.00	1,117.47
	$254,153.97	$1,255,997.41	$1,414,613.13

ELDERLY & DISABLED

The Elderly and Disabled Relief Act (39-6-701, W.S. 1977) became effective July 1, 1975 and was originally known as "Tax Refund to Elderly and Disabled" (39-380, 1975 Session Laws). The basic provisions provided that the elderly (age 65 or over) or totally disabled could apply for a benefit payment of sales and use tax, if their income the preceding year was less than $4,000.00 or $6,000.00, respectively. The maximum benefit was $100.00 for single and $150.00 for married qualified applicants. Warrants are paid from the State General Fund.

The Act was amended over the years to include an amount to help offset rising utility costs. Changes have been made in the amount of qualifying income, the frequency of payments and the amount of the benefits payable to qualified applicants. The 1982 Session of the Legislature raised the maximum benefits to $630.00 for single applicants and $723.00 for married applicants, and the qualifying income to less than $8,000.00 for single and less than $11,500.00 for married applicants. The 1985 Session of the Legislature raised the qualifying income to "less than $10,000.00 for singles" and "less than $14,000.00 for married" applicants and extended the filing deadline to the fourth Monday in August each year. It also expanded actual income for qualification to include federal housing subsidy payments and required the county assessor to issue a receipt, acknowledging filing of an application, upon request.

Applications are filed with the county assessor in each county not later than the fourth Monday of August each year. The qualified applications are forwarded to the Department of Revenue and Taxation by the 1st of September of each year. The checks are mailed directly to the qualified applicants.

The maximum benefits remain at $630.00 for single qualified applicants and $723.00 for married qualified applicants, with the new qualifying incomes being less than $10,000.00 - single and less than $14,000.00 - married.

Following is a comparative table showing the number of qualified applicants and the total amount of benefits paid:

Fiscal Year	Total Qualified Applications	Total Refund
1984	$8,988	$4,575,697.26
1985	8,307	4,201,457.77
1986	9,569	5,384,985.15
1987	9,957	5,447,019.06
1988	9,550	5,219,648.63
1989	9,772	5,289,902.91

MINERAL SEVERANCE TAX

WYOMING STATUTE - W.S. 39-6-301 - 39-6-307

RATE

Oil & Natural Gas:	6%
Stripper Oil:	4%
Wildcat Wells:	2%
Coal:	8.5%
Underground Coal	5.25%
Trona:	5.5%
Uranium:	2-4%
Depending on when produced or delivered.	
Other Non-Fossil Minerals:	2%

MINERAL SEVERANCE TAX COLLECTIONS

Fiscal Year	Collections
1983	$397,264,614.33
1984	387,015,363.28
1985	403,240,761.23
1986	386,886,968.48
1987	259,345,547.54
1988	229,785,169.73
1989	231,027,286.32

MINERAL SEVERANCE TAX DISTRIBUTION

The following Distribution Summary reflects the net amount transferred for each fiscal year.

Fiscal Year	General Fund
1983	$110,925,714.29
1984	109,823,834.96
1985	114,193,355.72
1986	108,253,829.60
1987	68,888,837.94
1988	66,442,529.19
1989	65,879,852.17

Fiscal Year	Permanent WY Mineral Trust Fund
1983	$127,056,544.04
1984	126,052,631.52
1985	131,436,949.73
1986	124,573,236.25
1987	62,469,489.28
1988	58,617,466.50
1989	50,788,173.41

Fiscal Year	Cities, Towns and Counties
1983	49,299,252.59
1984	43,332,807.63
1985	45,737,976.52
1986	41,986,884.30
1987	23,355,284.56
1988	23,710,370.06
1989	23,038,087.12

Fiscal Year	Workers Compensation
1987	$17,632,777.66
1988	17,460,809.01
1989	.00

MINERAL SEVERANCE TAX DISTRIBUTION (Cont.)

Fiscal Year	Budget Reserve
1988	$ 2,718,107.34
1989	28,355,081.82

Fiscal Year	Coal Impact Tax Acct.
1983	$22,088,614.56
1984	23,072,898.46
1985	24,086,060.59
1986	25,261,493.44
1987	22,076,006.19
1988	<433,284.93>
1989	.00

Fiscal Year	WY Water Dev. Acct. I
1983	$16,566,460.67
1984	17,304,673.55
1985	17,709,762.61
1986	18,537,215.51
1987	16,361,723.83
1988	14,929,611.84
1989	15,526,962.20

Fiscal Year	WY Water Dev. Acct. II
1983	$8,216,183.08
1984	7,222,135.00
1985	7,622,990.43
1986	6,997,814.50
1987	3,892,547.66
1988	3,951,728.59
1989	3,839,681.38

Fiscal Year	WY Highway Fund
1983	$43,911,193.78
1984	40,424,986.99
1985	42,534,990.02
1986	40,622,002.97
1987	26,608,192.91
1988	25,742,257.86
1989	23,219,712.30

Fiscal Year	Capital Fac. Rev. Acct.
1983	$19,200,651.32
1984	19,781,395.17
1985	19,918,711.61
1986	20,654,491.91
1987	18,060,678.51
1988	16,645,564.27
1989	17,723,584.47

NOTES: Per Chapter 104, Session Laws of Wyoming, 1989 Session, the Wyoming Highway Department must repay $5,965,195.89 to the GNMA Account out of coal severance tax revenues. During FY-89, $2,656,151.45 was repaid.

During FY-89, $429,457.26 (Net) in mineral severance tax collections were deposited in the "Protest Fund." This brings the total amount of mineral severance tax paid under protest to $12,759,063.99 as of June 30, 1989.

VALUATION OF MINERAL PRODUCTION

Mineral valuation for 1989 is based on 1988 production. The number of companies and the total valuation for 1989 is as follows:

Number of Producers	Mineral Type	Assessed Value
522	Oil	$1,386,667,640
271	Natural Gas	719,589,653
24	Coal	1,170,516,869
6	Bentonite	13,703,582
67	Sand & Gravel	4,610,186
5	Trona	116,918,544
4	Uranium	24,103,012
15	All Other Minerals	5,005,243

CIGARETTE TAX

WYOMING STATUTE - W.S. 39-6-101 to 39-6-110

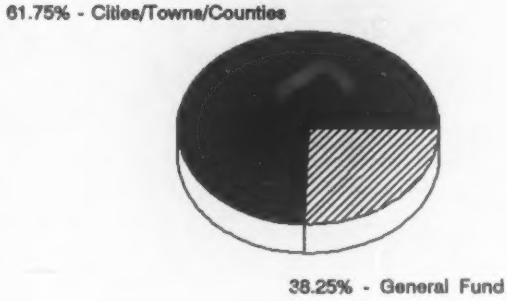
RATE - .08¢ per package of 20 cigarettes, 12¢ per package of 25 of 4/10¢ per cigarette. A discount of 6% is given to wholesalers on purchases of stamps or metering machine settings.

CIGARETTE TAX COLLECTIONS

Fiscal Year	Collections
1983	$5,300,694.80
1984	5,056,619.29
1985	4,850,658.36
1986	4,739,541.80
1987	4,279,135.53
1988	4,047,045.20
1989	4,065,469.95

CIGARETTE TAX DISTRIBUTION

From taxes collected, 38.25% is deposited to the State General Fund and 61.75% is distributed to the cities, towns and counties.



Fiscal Year	Distributions
1983	$2,028,347.39
1984	1,935,100.34
1985	1,855,772.17
1986	1,813,051.20
1987	1,637,435.98
1988	1,548,513.33
1989	1,555,147.03

INHERITANCE/ESTATE TAX

WYOMING STATUTE - W.S. 39-6-810 - 39-6-813

RATE

As set under the United States laws governing federal estate taxes and the IRS Code.

INHERITANCE/ESTATE TAX COLLECTIONS

Fiscal Year	Collections
1983	$3,193,430.83
1984	2,769,432.56
1985	9,408,208.29
1986	3,581,998.44
1987	3,527,569.69
1988	1,456,716.05
1989	1,704,236.21

INHERITANCE/ESTATE TAX DISTRIBUTION

State General Fund

Fiscal Year	Distributions
1983	$3,193,430.83
1984	2,769,432.56
1985	9,408,208.29
1986	3,581,998.44
1987	3,527,569.69
1988	1,456,716.05
1989	1,704,236.21

RAILROAD CAR TAX

WYOMING STATUTE - W.S. 39-2-207

A property tax assessment is made on the valuation of privately owned railroad cars operating in the State. The assessment is based on the class of railroad car and the mileage traveled within the state. The tax levy is based on the statewide average county, school district and state levy for the preceding year. The tax is distributed to the counties based on a statutory formula.

RAILROAD CAR TAX DISTRIBUTIONS

Fiscal Year	Distributions
1983	$ 616,417.76
1984	585,453.34
1985	635,001.89
1986	693,125.81
1987	1,047,635.84
1988	606,604.34
1989	712,469.00

HIGHWAY USER FEES

Distribution of highway user fees and taxes collected by the Department of Revenue and Taxation. The following sources of revenue were deposited in FY-1989 by the State Treasurer into the State Highway Fund.

Motor Carrier Fees	$ 5,436,210.00
Commercial Vehicle Compensatory Fees	15,208,429.20
Flat Rate Compensatory Fees	833,571.01
One-Trip Permits and Compensatory Fees	4,450,619.78
Penalties for Non-Reported Mileage	168,278.17
Special Fuel Tax	10,513,852.88
One-Trip Tow Bar Fees	76,442.50
One-Trip Special Permit Fees	1,133,734.57
Taxpayer Account	<429,025.58>
Motor Vehicle Registration	10,530,231.29
Local Government Registration	26,595.00
30-Day Temporary Permits	31,389.50
Miscellaneous License Plates	758.00
Motor Vehicle Dealer Certificate	51,300.00
Prestige License Plates	57,630.00
Motor Vehicle File Search Fees	4,068.00
Abandoned Vehicle Storage Site Fee	525.00
State Issued Vehicle Identification No. Fees	777.00
Driver License Fees	779,912.45
Driver License Search Fees	30,925.55
Commercial Vehicle Cab Card-Duplicates	41,690.50
Prorated Registration of Commercial Vehicles	2,222,254.87
Gasoline Dealer Licenses	3,145.00
Special Fuel Licenses	17,475.00
TOTAL	$51,190,789.69

COMPENSATORY, MOTOR CARRIER, TOW BAR AND SPECIAL PERMIT FEES BY FISCAL YEAR

Fiscal Year	Compensatory Fees	Penalties*	Motor Carrier Fees	Tow Bar and Special Permit Fees	Total
1983	24,467,477.88	1,027,583.30	1,855,150.00	1,093,079.33	28,443,290.51
1984	26,575,380.76	592,641.41	2,186,795.00	1,554,733.74	30,909,550.91
1985	26,437,540.29	347,811.88	2,602,151.00	1,558,406.34	30,945,909.51
1986	27,343,751.23	461,404.16	2,543,630.00	1,572,905.91	31,921,691.30
1987	26,086,428.50	245,838.72	2,417,165.00	1,184,456.39	29,933,888.61
1988	28,377,810.17	248,644.47	4,886,340.00	1,276,688.98	34,789,483.62
1989**	31,006,472.87	168,278.17	5,436,210.00	1,210,177.07	37,821,138.11

*Penalties for non-reported mileage - compensatory fees.

**The 1989 figures are total collections. W.S. 37-8-405(a) requires that 1% of compensatory fees be depostied to a taxpayer account created by W.S. 39-6-1001(d) to pay delinquent accounts. The total amount deposited to this earmarked fund was $429,025.58 for fiscal year 1989.

SPECIAL FUELS TAX

WYOMING STATUTE - W.S. 39-6-901 - 39-6-914

RATE - 8¢ per gallon. Effectove 8/1/89 an additional 1¢ per gallon in levied for Leaking Underground Storage Tank (L.U.S.T.).

SPECIAL FUEL TAX COLLECTIONS

Fiscal Year	Collections
1986	$ 3,615,335.19*
1987	10,605,000.00
1988	11,738,588.24
1989	14,191,999.50**

*January 1, 1986 through June 30, 1986, only.

**W.S. 39-6-910(d) requires that 1% of special fuel tax collections be deposited to a taxpayer account created by W.S. 39-6-1001(c) to pay delinquent accounts. The total amount deposited to this ear marked fund was $198,441.62 for fiscal year 1989.

SPECIAL FUEL TAX DISTRIBUTION

Fiscal Year	Administrative Costs to Gen. Fund	Counties
1986	$ 72,306.74	$ 708,605.68
1987	125,400.00	2,095,920.00
1988	144,623.53	2,318,793.14
1989	173,529.00	2,803,694.10

Fiscal Year	Cities	Highway Fund
1986	$ 177,151.41	$2,657,271.36
1987	523,980.00	7,859,700.00
1988	579,697.29	8,695,474.28
1989	700,923.52	10,513,882.88

Fiscal Year	Total
1886	$ 3,615,335.19
1987	10,605,000.00
1988	11,738,588.24
1989	14,191,999.50

Transfers to Highway Fund from Sales Tax Collected on Propane, Etc.

1987 - Revenue Transfer	$ 83,727.00
1988 - Revenue Transfer	179,226.11
1989 - Revenue Transfer	154,930.01

COMMERCIAL CARRIERS QUALIFIED TO OPERATE IN WYOMING BY COMMERCIAL VEHICLE REGISTRATION YEAR

Year	Compensatory Fee Qualification	
	Carriers	Credentials Iss.
1978	17,381	138,272
1979	23,255	171,824
1980	20,343	182,730
1981	21,621	200,421
1982	21,507	215,678
1983	22,762	217,640
1984	16,433	174,101
1985	10,369	229,687
1986	9,434	223,742
1987	10,286	244,502
1988	20,739	262,349

Year	International Fuel Tax Agreement Qualification	
	IFTA Carriers	IFTA Decals
1988	650	3,868

Year	Special Fuel Qualification
	Carriers
1986	8,608
1987	9,113
1988	7,835

GASOLINE TAX

WYOMING STATUTE - W.S. 39-6-201 - 39-6-215

RATE - 8¢ per gallon.

GASOLINE TAX COLLECTIONS

Fiscal Year	Collections
1983	$27,865,434.97
1984	26,854,863.60
1985	25,754,880.49
1986	26,213,905.17
1987	24,544,691.36
1988	24,719,049.65
1989	24,278,250.56 *

AVIATION GASOLINE COLLECTIONS

Fiscal Year	Collections
1983	$ 310,977.37
1984	295,770.69
1985	312,549.67
1986	321,430.42
1987	301,342.25
1988	320,542.66
1989	302,785.60 *

* W.S. 39-6-210(e) requires that 1% of gasoline taxes be deposted to a taxpayer account created by W.S. 39-6-1001(a) to pay delinquent accounts. The amount deposted to this earmarked fund was $352,686.30 for FY-89.

GASOLINE TAX DISTRIBUTION

Up to 2% retained in the State General Fund for administration.

62.5% to State Highway Fund.

20.9% to county road funds.

16.6% to municipal street funds.

Aircraft fuel tax is paid to municipal and county airports for maintenance.

$8 for every snowmobile registered in the state is distributed to the State Recreation Commission for improvement of snowtrails.

SPECIAL MOTOR VEHICLE REGISTRATIONS AND LICENSES AND SUMMARY OF MOTOR VEHICLE DEALERS BY FISCAL YEAR

Year	Local Government Plates	Prestige License Plates	30-Day Temporary Permits	Antique License Plates	Special VIN Nos. Assigned	Proof of Registration Requests Processed	Handicap Permit Applications	Motor Vehicle Dealers Licensed	
								Franchised	Non-Franchised
1980	10,205	2,226	70,391	65	578	2,445	160	195	300
1981	10,238	2,584	71,073	81	788	3,025	283	200	309
1982	10,365	3,031	70,112	87	793	1,675	266	183	328
1983	11,377	3,749	61,092	71	911	2,156	551	174	336
1984	11,518	3,653	66,620	68	747	1,649	631	172	296
1985	11,906	1,547	66,691	92	792	2,723	644	161	273
1986	12,519	1,334	67,094	83	855	1,907	626	152	237
1987	12,519	926	56,304	108	895	2,118	686	152	289
1988	12,535	8,456	61,227	88	836	1,821	866	141	256
1989	12,812	1,921	62,779	63	776	2,190	915	133	221

LOCAL GOVERNMENT. Includes State, Cities, Counties, School Districts, Game and Fish Commission, Wyoming Highway Department, University of Wyoming and Exempt Plates. Figures represent total registrations for the fiscal year. Plates are issued the first year of the 5-year plate period.

PRESTIGE LICENSE PLATES. New plates issued. The decrease in 1985, 1986 and 1987 reflects the change in the statute that allows prestige plates to be renewed annually by validation sticker rather than issuing new plates each year. Prestige plates may be purchased any time during a plate period (5-year 1983-1987, 1988-1992) for a fee of $30.00 and validated with a sticker for the remaining years of the plate period by paying regular registration fees with no additional fee for the prestige plate.

SPECIAL VIN (Vehicle Identification Number). A special VIN is assigned by the Department to vehicles that do not have the standard vehicle identification number. Includes homemade trailers and other homemade vehicles required to be titled. Owners that incorporate a part containing the VIN of one vehicle into another vehicle that has a VIN are required to apply for a special VIN.

HANDICAPPED PARKING PERMIT. The permit is a card designed to hang from the inside rearview mirror. The permit is issued to an individual rather than to a vehicle and may be transferred to any vehicle transporting the handicapped person. The applicant for a permit need not be the owner or driver of a vehicle.

THE DEPARTMENT OF REVENUE AND TAXATION

REGISTRATION OF VEHICLES - BY REGISTRATION YEAR

Year	Passenger Vehicles	Trucks	Trailers	House Trailers	Motorcycles
1978	244,979	158,590	46,386	19,571	17,853
1979	259,510	170,517	51,129	19,800	19,611
1980	273,683	179,580	55,467	20,110	20,956
1981	289,960	189,825	60,793	20,807	22,086
1982	294,399	192,951	65,514	20,769	21,937
1983	289,240	188,922	69,326	20,857	22,401
1984	289,129	189,043	71,852	20,110	22,225
1985	298,992	195,166	80,005	20,404	22,432
1986	293,886	187,797	77,508	20,381	21,428
1987	285,458	179,421	78,585	19,909	20,155
1988	288,998	179,669	81,090	20,249	20,050

The certificate of registration for vehicles issued by the twenty-three County Treasurers. Copies are furnished to the Department to be maintained in a central file.

Proportional Registration of Commercial Vehicles is not included.

DRIVER IMPROVEMENT FIELD INVESTIGATION ACTIONS

Fiscal Year	Investigations Held	License Approved with Additional Restrictions	License/Denied Cancelled
1985	465	341	124
1986	490	310	174
1987	567	376	154
1988	746	381	254
1989	746	457	215

Licenses were approved with additional restrictions, or denied/cancelled as a result of a Driver Improvement Field Investigation.

DRIVING UNDER THE INFLUENCE FIELD INVESTIGATION ACTIONS

Fiscal Year	Investigations Held	License Approved with Additional Restrictions	License/Denied Cancelled
1989	45	28	15

Licenses were approved with restrictions/conditions of no use of alcohol and/or controlled substance during the term [illegible] the license. Licenses were denied/cancelled as a result of documentation received of continued use of alcohol and/or controlled substance.

SUMMARY OF DRIVER IMPROVEMENT CANCELLATIONS/DENIALS

Fiscal Year	Medical/Vision	Failure to File Required Medical/Vision Reports	Medical Advisory Board	Total Cancellations/ Denials
1985	128	110	7	245
1986	126	92	10	228
1987	107	99	14	220
1988	110	46	5	161
1989	143	65	2	210

Licenses were cancelled/denied as a result of medical/vision reports received, failure to file required medical/vision reports, or recommendations from the Medical Advisory Board. No Driver Improvement Field Investigation was conducted.

NON-RESIDENT VIOLATOR COMPACT ACTIONS
(Wyoming Resident)

Fiscal Year	Notices from Wyoming Courts	Compliances	Suspension Orders Mailed	Compliance before Suspension	Compliance after Suspension
1988	2,880	994	1,866	768	303
1989	2,951	715	2,236	987	757

Fiscal Year	Notices from Compact Member Jurisdictions	Compliances	Suspension Orders Mailed	Compliance before Suspension	Compliance after Suspension
1988	608	17	591	188	73
1989	954	38	916	349	256

SUMMARY OF NON-RESIDENT VIOLATOR COMPACT ACTIONS
(Wyoming Resident)

Fiscal Year	Total Notices	Total Compliances	Total Suspension Orders Mailed	Total Compliances before Suspension	Total Compliances after Suspension
1988	3,488	1,011	2,457	956	376
1989	3,905	753	3,152	1,336	1,013

SUMMARY OF NON-RESIDENT VIOLATOR COMPACT ACTIONS
(Non-Resident)

Fiscal Year	Notices From Wyoming Courts Sent to Compact Member Jurisdictions	Compliances
1988	3,488	1,851
1989	3,625	2,318

SUMMARY OF ACCIDENT REPORT ACTIONS

Fiscal Year	Letters Requiring Additional Information	Number Analyzed
1985	1,147	17,276
1986	2,271	16,731
1987	2,832	13,767
1988	2,579	15,615
1989	2,115	15,190

SUMMARY OF MOVING VIOLATION ACTIONS

Fiscal Year	Warning Letters	Suspension Letters
1985	3,587	715
1986	3,096	679
1987	2,736	643
1988	3,584	1,811
1989	3,067	1,456

SUMMARY OF NATIONAL DRIVER REGISTER CANCELLATIONS

Fiscal Year	Cancelled	Reinstated	Deleted
1988	770	97	Not Available
1989	989	204	64

National Driver Register cancellations occur when a Wyoming driver's license is issued to an individual and then a notice is received from the National Driver Register that the individual is under an adverse action in another state. The Wyoming license is cancelled until the individual clears his/her record with the other state.

ADMINISTRATIVE ACTIONS BY REASON

Fiscal Year	Violation of Restrictions	Unlawful Use of License	False Application	Altered License
1988	78*	48**	32*	Not Available
1989	79	18	39	14

* VOR is a 90-day suspension, Unlawful Use is a 90-day suspension, False Application is a 90-day cancellation and denial of reissuance for the 90 days, Altered License is a 90-day cancellation and suspension of license and driving privileges.

** In 1988, the totals for Unlawful Use and Altered licenses were combined.

TOTAL LIÇENSES BY CLASS

Fiscal Year	Class and Endorsements	Number
1988	A	36,368
1988	B	10,888
1988	C	306,451
1988	Instruction Permits	4,802
1988	Restricted Licenses	788

Total Number of Licenses on File = 354,287

ALIENS ISSUED WYOMING LICENSES

Fiscal Year	Cleared with INS	Not Cleared with INS	Cancelled
1988	1,230		25
1989	805	554*	18

Total Resident Aliens on file = 1,839
Total Temporary Aliens on file = 2,862

* Temporary aliens who have a student status or those that come under the Amnesty Program do not have to be cleared with the Immigration and Naturalization Service in Denver.

DRIVER'S LICENSE PHOTOGRAPHS ORDERED BY LAW ENFORCEMENT

Fiscal Year	Number Ordered
1989	919

SUMMARY OF MANDATORY DRIVING PRIVILEGES

Fiscal Year	SR-22's Received	Plates & Registration Reinstated	Driver License Reinstated
1985	8,308	548	2,033
1986	8,539	482	2,866
1987	6,629	385	2,583
1988	6,614	216	2,164
1989	6,489	178	2,485

SR-22 is a Certificate of Insurance required to be filed with the Field Services Division for all mandatory suspensions and revocations (Title 31 W.S.).

SUMMARY OF ACCIDENT REPORTS WORKED

Fiscal Year	Suspension Letters Mailed	Prior Proof	Driver's License Suspended	Driver's License Reinstated	JUDGEMENT		SR-21's Received
					Suspended	Reinstated	
1985	2,032	1,026	1,015	574	70	21	662
1986	139	1,117	978	494	29	14	1,148
1987	2,045	1,019	1,026	485	43	8	1,154
1988	1,917	619	998	549	31	19	1,211
1989	1,296	887	1,070	637	27	8	1,289

Prior Proof = Proof of financial responsibility being filed with the Field Services Division prior to the suspension date.
SR-21 = A Certificate of Insurance from insurance companies showing there was a liability policy in effect at the time of the accident.

SUMMARY OF MOVING VIOLATIONS

Fiscal Year	Citations Received	Mailed Out of State	Recorded on Record
1985	178,198	43,965	53,726
1986	172,198	43,453	66,305
1987	178,719	46,950	57,866
1988	156,880	46,123	72,748
1989	152,494	47,378	65,512

SUMMARY OF LOST DRIVING PRIVILEGES BY REASON

Fiscal Year	DWUI (Alcohol/Controlled Substance) 1st Charge	2nd Charge	3rd or More Charge	Total Charges	Reckless Driving	Driving Under Suspension	Homicide by Vehicle	Fail to Stop and Render Aid	Total Actions
1985	3,897	846	316	5,059	223	205	2	10	5,507
1986	3,601	896	387	4,884	226	747	6	11	5,876
1987	3,344	966	315	4,625	176	1,141	2	6	6,032
1988	2,403	738	235	3,376	152	1,248	1	2	4,813
1989	2,529	780	251	3,560	155	1,859	4	11	5,569

SUMMARY OF MISCELLANEOUS ACTIONS

Fiscal Year	Compulsory Insurance Convictions	Implied Consent/Administrative Per Se Affidavits Received	Licenses Suspended
1985	802	1,283	321
1986	857	5,089	2,864
1987	1,054	4,437	3,495
1988	1,227	3,895	3,502
1989	1,164	3,462	3,275

SUMMARY OF MOTOR VEHICLE RECORDS PROVIDED

Fiscal Year	Services Provided By	Driving Records
1989	Cheyenne Office	32,985
1989	Field Offices	5,761
1989	Tape	220,179

Total Driving Records Provided = 258,925

SERVICES ISSUED AND MONEY COLLECTED BY DRIVER'S LICENSE LOCATIONS

Fiscal Year	Issuing Locations	Licenses & ID Cards Issued	Driving Records	Amount Collected
1989	Financial Responsibility		5,606	$ 19,562
1989	Data Processing	14,672*		73,090
1989	Cheyenne	20,200	923	127,367
1989	Pine Bluffs	214		1,448
1989	Laramie	8,526	469	54,208
1989	Rawlins	3,542	285	22,714
1989	Saratoga	288		1,826
1989	Baggs	244		1,334
1989	Rock Springs	7,736	505	48,484
1989	Green River	1,166		8,050
1989	Evanston	4,184	552	27,678
1989	Lyman	592		3,923
1989	Kemmerer	1,531	49	9,551
1989	Alpine	1,587	17	10,090
1989	Jackson	3,762	40	25,492
1989	Afton	284		1,811
1989	Pinedale	644		4,021
1989	Big Piney	395		2,472
1989	Torrington	3,358	174	20,414
1989	Douglas	2,181	54	13,607
1989	Wheatland	1,617		9,825
1989	Glenrock	272		1,832
1989	Lusk	724		4,093
1989	Newcastle	1,800	124	10,707
1989	Sundance	1,097	16	6,263
1989	Gillette	8,102	770	51,529
1989	Sheridan	6,018	242	37,144
1989	Buffalo	1,009		6,117
1989	Frannie	3,140		18,498

SERVICES ISSUED AND MONEY COLLECTED BY DRIVER'S LICENSE LOCATIONS
(Continued)

Fiscal Year	Issuing Locations	Licenses & ID Cards Issued	Driving Records	Amount Collected
1989	Cody	3,784	58	23,175
1989	Worland	1,768		10,863
1989	Basin	1,080		6,532
1989	Riverton	4,600	220	29,220
1989	Thermopolis	668		4,408
1989	Lander	1,937		12,699
1989	Dubois	129		827
1989	Casper	16,281	1,840	104,212
1989	In House	664**		2,988

Total Transactions = 141,104
Total Monies = $818,062
* Extensions issued thru the mail
** Licenses issued (Valid Without Photo) VWP for Wyoming residents out of state

HEARING EXAMINER

STATE OF WYOMING – ACTIONS BY THE HEARING EXAMINER

Fiscal Year	Hearing Req. Denied	Hearings Granted	Withdrawn	Limited Driving Privileges		Suspension Actions		Continued or Pending
				Granted	Denied	Upheld	Dismissed	
Mandatory								
1986		1155	14	587	571	1	19	15
1987	464*	1439	20	534	811		47	19
1988	154	852	12	366	245	214	14	17
1989	140	850	17	316	194	315	22	
Moving Violations								
1986		486	3	266	94	2	68	13
1987		253	1	119	47	2	27	8
1988	62	596	12	377	250		34	14
1989	30	469	8	279	216		9	8
Accidents								
1986		101	0			35	44	2
1987		110	3			34	55	5
1988	7	145	4			70	67	3
1989	20	127				44	49	7
Medicals								
1986		67	1	5	1	23	20	4
1987		58	3	7	0	35	13	2
1988	5	31	2			20	4	3
1989	2	20	1			12	3	2
Implied Consent								
1986		470	14			255	153	15
1987		488	16			176	146	18
1988	34	432	34			224	170	22
1989	21	385	25			198	108	20
Administrative Per Se								
1986		1140	3	742	223		82	
1987		1321	26	720	223		9	12
1988	75	1077	33	839	107	179	87	17
1989	37	1019	17	726	86	206	39	14
Misrepresentation								
1987		8				3	6	2
1988	4	33		10	10	4	13	
1989		21		3	1	13	14	
National Driver Reg.								
1988	7	51	1			32	10	7
1989	6	91	1			42	13	8
Violation of Restriction								
1988	4	28		5	13	4	3	2
1989	1	28		6	6	3	8	3
Non-resident Violator								
1988		9				8	1	
1989	1	19				8	5	1

LEGISLATURE

The Fiftieth Legislature enacted the following laws affecting the Agency:

Chapter 7–Manufacturer License Plates

AN ACT to create W.S. 31-2-304; to amend W.S. 31-2-205(a)(i)(A), 31-2-211(a), (b) introductory paragraph and (ii), 31-2-301(a), (b), (c), (d) introductory paragraph, (iii), *iv) and by creating a new paragraph (v), (e), (f) introductory paragraph, (iii) and by creating a new paragraph (iv), (h) introductory paragraph, (i), (ii) and (iv) and by creating a new subsection (j), 31-2-302, 31-2-303 by creating a new subsection (c) and renumbering (c) as (d), 31-3-101(b)(v) and (g)(iv) and 31-3-102(a)(iv) and (v) and by creating a new paragraph (xvii) relating to manufacturer license plates; authorizing the use of manufacturer license plates; providing limitations; authorizing certification of manufacturers and prescribing requirements; providing definitions; requiring manufacturers to file a bond; requiring notice to the department of specified actions; providing revocation procedures; specifying procedures to obtain manufacturer plates; granting rulemaking authority; specifying fees; and providing for an effective date of June 8, 1989.

Chapter 15–Sunshine Law

AN ACT to amend W.S. 39-6-304 by creating a new subsection (r) relating to tax rulings and appeal decisions; requiring reports of tax rulings and decisions; specifying report requirements; and providing for an effective date of July 1, 1989.

Chapter 35–Coal Equity Tax Act

AN ACT to amend W.S. 39-6-302(m)(i) introductory paragraph and (B) and by creating new paragraphs (ii) and (iv) and by amending and renumbering (ii) as (iii) and (o) relating to mineral taxes; extending an exemption on a portion of the gross product value of coal from future taxation; extending the definition of the class of transactions subject to the exemption; and providing for an effective date of April 1, 1989.

Chapter 39–DWUI - Probation

AN ACT to amend W.S. 5.4-116, 5-5-133 and 31-5-233(d) relating to driving while under the influence; authorizing the court to suspend sentence and place certain offenders on probation for a term exceeding the maximum term of imprisonment; specifying a maximum probation term; providing that justice courts and county courts have jurisdiction to impose extended terms of probation; and providing for an effective date of June 8, 1989.

Chapter 45–Cigarette Taxes

AN ACT to amend W.S. 39-6-103(a) and (c) and by creating a new subsection (d) relating to taxes; raising cigarette taxes; providing for a method to levy and collect the increased excise tax on the licensed wholesaler's inventory as of the effective date of the increase; and providing for an effective date of February 18, 1989.

Chapter 49–Sales Tax Allocation

AN ACT to amend W.S. 39-6-411(b)(i), (ii) and (f) and 39-6-512(b)(i), (ii) and (c) relating to sales and use tax allocation; allocating an additional one-tenth cent of the statewide three cent sales and use taxes to cities, towns and counties until June 30, 1991; and providing for an effective date of July 1, 1989.

Chapter 70–Off-Road Recreational Vehicles

AN ACT to amend W.S. 31-1-101(a)(xv)(E) relating to off-road recreational vehicles; redefining motorcycle to include specified four-wheeled vehicles; and providing for an effective date of June 8, 1989.

Chapter 90–Change in Filing Days

AN ACT to amend W.S. 39-2-201(d) relating to state assessments; increasing the protest period from 15 to 30 days; and providing for an effective date of July 1, 1989.

Chapter 96–Sales Tax Refunds

AN ACT to amend W.S. 39-6-410(c) and 39-6-513 relating to taxation; reducing the period for refunds of overpayment of sales and use taxes from three years to one year; providing for a tolling of the statute of limitations upon receipt of a claim for refund; requiring action within 90 days on a request for refund; and providing for an effective date of February 22, 1989.

Chapter 99–Lodging Tax Amendment

AN ACT to amend W.S. 39-6-412(b)(ii), (e) and (j)(ii)(B)(I) relating to the optional local lodging tax; increasing the maximum allowable tax rate; extending the authorized period for tax imposition following approval by the electors; limiting tax revenue expenditures as specified; providing for taxes imposed prior to July 1, 1989; and providing for an effective date of July 1, 1989.

Chapter 102–Optional Sales Tax Ballot

AN ACT to amend W.S. 39-6-412(d) relating to optional sales tax; allowing the proposition on the ballot with 5% of electors' signatures or with approval by the county governing body and 2/3 of the municipalities' governing bodies; and providing for an effective date of February 22, 1989.

Chapter 103–Severance Tax Distribution Dates

AN ACT to amend W.S. 39-6-305(a) relating to severance tax distribution dates; providing for three distribution dates to conform with current practice; and providing for an effective date of February 22, 1989.

Chapter 106–Gasohol Tax

AN ACT to amend W.S. 39-6-209(a)(v) relating to revenue and taxation; decreasing the tax on gasohol as specified; and providing for an effective date of July 1, 1989.

Chapter 109–Radioactive Materials Transportation

AN ACT to create W.S. 37-14-101 through 37-14-103 relating to transportation of radioactive materials; making Wyoming a party to the Pacific States Agreement on Radioactive Materials Transportation Management; providing Wyoming's committee member will be appointed by the governor; establishing an emergency response fee; and providing for an effective date of January 1, 1990.

Chapter 113–Weed and Pest Program

AN ACT to create W.S. 11-5-301 through 11-5-303; and to amend W.S. 39-2-402(e)(viii) relating to weed and pest control; authorizing weed and pest control districts to implement weed and pest special management programs; providing definitions; prescribing authorized program components; providing how programs shall be funded; authorizing districts to levy an additional one mill to partially fund programs; granting rulemaking authority; providing penalties; and providing for an effective date of June 8, 1989.

Chapter 114–Probate - 1

AN ACT to amend W.S. 2-7-205(a) and 2-7-703(a) and (c) relating to the Wyoming Probate Code; specifying when notice of admission of will or estate to probate and appointment of personal representative is to be mailed to the surviving spouse, heirs at law and beneficiaries; providing for the same notice to be mailed to creditors of the decedent whose identities are reasonably ascertainable by the personal representative and specifying the time for mailing; providing when creditors who have been mailed notice shall file their claims; providing an extension of time to file a claim to a creditor to whom the personal representative did not mail a notice if the court in adversary proceedings determines that the identity of the creditor was reasonably ascertainable by the personal representative; and providing for an effective date of February 24, 1989.

Chapter 115–Probate - 2

AN ACT to amend W.S. 2-6-209, 2-7-811(b)(x) and 2-7-812(a) relating to the Wyoming Probate Code; allowing the personal representative or attorney to mail the orders admitting a will to probate; providing that before an estate is closed or a personal representative discharged or his bond released, there shall be filed with the court a certificate or receipt from the inheritance tax commissioner showing that all inheritance and estate taxes and interest owing the state of Wyoming have been paid or that no such taxes are due; and providing for an effective date of June 8, 1989.

Chapter 119–DWUI Per Se Law

AN ACT to create W.S. 31-6-107; to amend W.S. 31-5-233, 31-6-101(a) by creating a new paragraph (i), by amending and renumbering paragraph (i) as (ii), by renumbering paragraphs (ii) and (iii) as (iii) and (iv) and by amending and renumbering paragraph (iv) as (v), 31-6-102(a)(i) introductory paragraph and (C) and (ii)(A), (C) and by creating a new subparagraph (D), (d) introductory paragraph and (i)(B) and (e) introductory paragraph and (i)(B) and (iii), 31-6-103(b), 31-6-105(b) and (f) and 41-13-206(a) through (e); and to repeal W.S. 41-13-206(f) relating to driving while under the influence; prohibiting driving with an alcohol concentration of .10% or more and providing a penalty; deleting archaic language; providing a definition of alcohol concentration; providing a definition of controlled substance; providing for an enhanced penalty in certain cases for refusal to submit to chemical testing; correcting errors in statutory citation; conforming definitions and related provisions in the implied consent law and the act prohibiting operation of watercraft under the influence; and providing for an effective date of June 8, 1989.

Chapter 120–Severance Tax Diversion

AN ACT to amend W.S. 39-6-302(a) introductory paragraph and (e) and 39-6-305(j) and (k)(iv) relating to severance taxes; providing that all severance tax proceeds deposited in the permanent mineral trust fund in excess of the amount required to be deposited by the Wyoming constitution shall be diverted to the budget reserve account until June 30, 1991; and providing for an effective date of February 24, 1989.

Chapter 129–Commercial Vehicle Fees

AN ACT to amend W.S. 31-1-101(a)(v), (vii) and (xxiii)(C), 31-2-202(b), (c) and (d)(i), (ii) and by creating a new paragraph (iv), (s) and (t) and by creating new subsections (u) through (y), 31-3-101(a)(ii) and by creating a new paragraph (iii) and (b) by creating new paragraphs (vii) through (xii), 37-8-101(a)(xviii)(C) and by creating a new paragraph (xx), 37-8-103(a)(iv) and (v), 37-8-301(b) and (c), 37-8-402(a) introductory paragraph, (iii), (iv), (vi) and (b), 37-8-403(a), (b), (e) and (h), 37-8-404(a) and (f), 37-8-405(b) and 39-6-913(a); and to repeal W.S. 31-2-202(d)(iii),31-2-203(c),37-8-101(a)(v)and (xix), 37-8-205, 37-8-302, 37-8-401, 37-8-402(a)(i), (v) and (c), 37-8-403(c), (d), (f) and (g), 37-8-404(b), (c) and (e) and 37-8-405(a) relating to commercial vehicle fees; providing gross vehicle weight as the basis for state commercial vehicle fees; conforming existing language and statutes; specifying registration procedures and fees; providing for an equalized highway use tax; allowing payment of county registration fee in lieu of equalized highway use tax as specified; reducing fees for certain vehicles; allowing installment payments in the first year; providing fees and procedures for temporary permits; deleting compensatory fees, cab cards and decals; requiring certificates and permits to be carried in vehicles; eliminating certain trip permits; and providing for an effective date of January 1, 1990.

Chapter 130–Veteran's Tax Exempt (Widows)

AN ACT to amend W.S. 39-1-202(a)(v) relating to the veteran's tax exemption; granting a tax exemption for widows of veterans for trust property as specified; and providing for an effective date of June 8, 1989.

Chapter 138–Reorganization of State Government

AN ACT to create W.S. 9-2-1701 through 9-2-1708 relating to reorganization of Wyoming state government; establishing procedures and a process for reorganization of the executive branch of state government; stating a purpose; providing definitions; specifying duties of the governor and department directors; specifying procedures; creating a reorganization council; providing an appropriation; and providing for an effective date of March 1, 1989.

Chapter 144–Uranium Tax

AN ACT to amend W.S. 39-6-302(b), (f) and by creating a new subsection (q) relating to severance tax; providing for a reduction in uranium excise tax; providing a tax exemption for increased or new uranium production; and providing for an effective date of July 1, 1989.

Chapter 155–Pedestrian Vehicles

AN ACT to amend W.S. 31-5-102(a)(xxix)(A); and to repeal W.S. 31-1-101(a)(xv)(G)(II) and (III) and 31-5-102(a)(xxix)(B) and (C) relating to motor vehicles; conforming definitions for a pedestrian vehicle; deleting limitations on brake horsepower and performance specifications; and providing for an effect date of June 8, 1989.

Chapter 160–Gas Tax Exemptions

AN ACT to amend W.S. 39-6-209(a)(vi) relating to gasoline tax exemptions; exempting specified sales of gasoline and gasohol to the University of Wyoming and to community colleges subject to reporting requirements; and providing for an effective date of July 1, 1989.

Chapter 165–Trona Ore Valuation

AN ACT to amend W.S. 39-2-202(a) and by creating a new subsection (g) relating to the valuation of trona ore; specifying the rate at which trona ore shall be valued; and providing for an effective date of March 3, 1989.

Chapter 172–Coal Tax Exemptions

AN ACT to amend W.S. 39-2-202 by creating a new subsection (g) relating to taxation; exempting coal used for certain purposes from taxation; and providing for an effective date.

Chapter 173–Financial Responsibility Act

AN ACT to amend W.S. 31-9-103(b), 31-9-202, 31-9-207(b), 31-9-209, 31-9-401(a) and by creating a new subsection (e), 31-9-413(a) introductory paragraph, (ii) and (iii) and 31-9-414; and to repeal W.S. 31-9-201 and 31-9-413(a)(i) relating to motor vehicle financial responsibility; deleting the requirement that the motor vehicle division determine fault; authorizing the division to increase security requirements in certain cases, but not in excess of statutory limits; clarifying the proof of financial responsibility must be maintained for three years once required; requiring self-insurers to post a bond; deleting duplicative language; and providing for an effective date of July 1, 1989.

Chapter 176–Commercial Drivers License

AN ACT to create W.S. 31-17-101 through 31-17-120; to amend W.S. 31-7-102(a)(i), 31-7-105(b), (c)(i) and (d) introductory paragraph and (iv)(E) and by creating a new subparagraph (F), 31-7-106(a), 31-7-109(a), (b), (c), (d)(i), (ii), (iii) and by creating a new paragraph (iv) and amending and renumbering (iv) as (vi), (f) and by creating new subsections (h) and (j), 31-7-114(b), 31-7-115(a)(iii), 31-7-129(a)(iii) and (iv) and by creating a new paragraph (v) and 31-7-133(a)(v) and (vi) and by creating a new paragraph (vii); and to repeal W.S. 31-7-106(b)and 31-7-109(d)(v), (e) and (g) relating to driver licenses; providing license requirements for commercial drivers as specified; providing definitions; granting exemptions; specifying application procedures; authorizing third parties to administer the skills test as specified; providing for classification of licenses and endorsements; providing for renewal of licenses; providing for suspension of licenses and disqualification of driving privileges; prescribing prohibitions; providing for implied consent; granting a right to a hearing; requiring notification of convictions; conforming existing statutes; deleting the school bus classification; providing for fees; providing for penalties; granting rulemaking authority; authorizing reciprocity; validating existing driver licenses as specified; authorizing additional personnel position; providing an appropriation; and providing for an effective date of July 1, 1989 and July 1, 1990.

Chapter 188–Commercial Vehicle Credentials

AN ACT to amend W.S. 37-8-402 by creating a new subsection (d) relating to motor carriers; clarifying that carriers who paid a qualifying fee in 1988 for a permanent certificate, permit, identification card and decal do not have to pay an additional fee for 1989; providing that those who have paid an additional fee are entitled to a credit or refund; stating a purpose; and providing for an effective date of March 7, 1989.

Chapter 192–Drivers License Requirements

AN ACT to amend W.S. 31-7-107(a)(vi) and by creating a new paragraph (vii) relating to drivers' licenses; exempting certain residents from the requirement of obtaining a Wyoming driver's license; and providing for an effective date of June 8, 1989.

Chapter 193–Driver License

AN ACT to amend W.S. 31-7-110(e) relating to driver licenses; providing for the renewal of a driver license within thirty days prior to the licensee's twenty-first birthday; and providing for an effective date of June 8, 1989.

Chapter 204–Mineral Valuation

AN ACT to amend W.S. 39-2-201 by creating new subsections (f) through (h) and 39-5-101(c) and by creating a new subsection (f) relating to mineral valuation and reporting; defining mine product valuation pursuant to rule and regulation; specifying the deductions and methods for valuation to be used in 1989 and 1990; requiring information and reports as specified; providing for confidentiality of information and reports; authorizing the department of revenue and taxation to issue a value determination; providing penalties; specifying purpose and imposing specified reporting under act; and providing for an effective date of March 7, 1989.

Chapter 206–Hardship Driving Permit

AN Act to amend W.S. 31-7-112 and 31-7-117(c) relating to motor vehicles; defining who can sign for a minor's driver's license or instruction permit; specifying when a hardship driving permit may be issued to a minor; requiring an investigation before a hardship driving permit shall be issued; and providing for an effective date of June 8, 1989.

Chapter 207–Emancipated Minor

AN ACT to create W.S. 14-1-201 through 14-1-206; and to amend W.S. 14-1-101(b)(iv) and by creating a new paragraph (v) relating to children; authorizing emancipation of minors under specified conditions; providing definitions; providing for application to the district court; specifying the effect of emancipation; providing for hearing on the application; specifying conditions for emancipation; providing for filing of emancipation decree; providing for application by third parties; providing for indication of emancipation on driver's license or identification card; subjecting emancipated minor to audit criminal jurisdictions; and providing for an effective date of June 8, 1989.

Chapter 210–Audit Department

AN ACT to create W.S. 9-2-2003; and to amend CHapter 89, Sections 003 and 011, 1988 Wyoming Session Laws and W.S. 9-1-403(a)(iv), 9-1-501(a) and 9-1-502 relating to a department of audit; creating a department of audit as part of the reorganization of Wyoming state government; specifying department components; requiring the director to provide a reorganization plan to the legislature; imposing reporting requirements on audits of mineral royalties as specified; conforming existing statutes; specifying that the department will commence operation July 1, 1989, subject to specified limitations; transferring specified funds, positions and property to the department; and providing for an effective date of March 7, 1989.

Chapter 215–Optional Sales Tax

AN ACT to amend W.S. 39-6-412(e) relating to optional sales tax; requiring a vote every four years; providing an exception for counties without a sales tax in effect; and providing for an effective date of July 1, 1989.

Chapter 216–Mobile Equipment Registration

AN ACT to create W.S. 31-2-601 through 31-2-606; and to amend W.S. 39-1-201(a) by creating a new paragraph (xxxiv) relating to mobile machinery; requiring mobile machinery to be registered; providing definitions; providing exemptions; establishing fees and procedures; granting rulemaking authority; providing a penalty; providing an appropriation; providing a transition period; and providing for an effective date of July 1, 1989.

Chapter 224–Mass Reappraisal Program

AN ACT relating to property taxation; providing for the governor to delay implementation of the reappraisal program in certain counties; providing for continuing oversight by the joint revenue interim committee; requiring the state board of equalization to audit and assist a county failing to implement the program by January 1, 1990; providing for multipliers for certain classifications of property; providing for an appropriation; and providing for an effective date of March 7, 1989.

Chapter 243–Capital Facilities Sales Tax Excess Funds

AN ACT to amend W.S. 39-6-412(k) introductory paragraph, (i), (ii) and (iii) through (v), (vii)(B), (iv) and by creating new paragraphs (x) and (xi) relating to the capital facilities tax; allowing use of tax for specific purposes approved by the qualified electors; requiring the resolution to specify how excess funds will be divided; allowing transfer of excess funds to the counties and municipalities if refund for overpayment is not ordered in one year; allowing the sponsoring entities to terminate the tax in certain circumstances; and providing for an effective date of March 9, 1989.

Chapter 251–License Plates Pearl Harbor Wyoming National Guard

AN ACT to create W.S. 31-2-217 relating to license plates; providing for special license plates for survivors of Pearl Harbor and for members of the Wyoming national guard; and providing for an effective date of June 8, 1989.

Chapter 256–Abandoned Vehicles

AN ACT to create W.S. 31-13-109 and 31-13-113; to amend W.S. 5-4-106(a)(xiii) and by creating a new paragraph (xiv), 5-5-131(a) by creating a new paragraph (vii), 31-2-508, 31-3-102(a)(vii), 31-3-103 by creating a new subsection (f), 31-13-101(a)(v), (vi), (vii), (ix) and (x), 31-13-102 by creating a new subsection (c), 31-13-104(c) through (f), 31-13-105(c)(i) and (d), 31-13-106(b) and 31-13-108(a) and (b) and by creating a new subsection (f); to amend and renumber W.S. 31-13-109 through 31-13-111 as 31-13-110 through 31-13-112; to renumber W.S. 31-13-112 through 31-13-114 as 31-13-114 through 31-13-116; and to repeal W.S. 31-13-105(e) through (h) and 31-13-108(c) through (e) relating to abandoned vehicles; exempting tax liability for abandoned transportable homes to obtain an oversized permit; increasing vehicle title fees to fund county and state abandoned vehicle accounts; defining certain mobile homes as vehicles; specifying responsibilities of counties for abandoned vehicles; separating procedures for disposition of abandoned vehicles removed by police officer; authorizing a justice of the peace or county court action to dispose of abandoned vehicles; clarifying disposition procedures for abandoned vehicles; defining allowable expenses; creating a state abandoned vehicle account for certain expenses; and providing for an effective date of January 1, 1990.

Chapter 257–Tax Collections Enhancements

AN ACT to amend W.S. 1-21-201, 39-6-307(e), 39-6-410(a) and (b) and by creating a new subsection (g), 39-5-510(a) and Chapter 89, Section 204, 1988 Wyoming Session Laws relating to enhancements of tax collections; increasing the limit for using small claims procedures for tax collection purposes; providing mine products tax liens are priority liens as specified; defining sales and use tax liens as first priority liens; authorizing contracts for sales and use tax collection; extending the previously granted authority to use tax collection contracts; providing for an appropriation; and providing for an effective date of March 9, 1989.

Chapter 259–Taxpayer Bonding

AN ACT to amend W.S. 39-6-409(d), 39-6-412(j) introductory paragraph and (k)(vii) introductory paragraph and 39-6-1001(b) and (e) relating to taxpayer accounts; providing that all optional sales and use taxes are subject to taxpayer account contributions; and providing for an effective date of March 10, 1989.

Chapter 266–Revenue and Tax Management

AN ACT to amend W.S. 39-1-302(a) relating to the department of revenue and taxation; authorizing the director of the department to exercise administrative control over the agency; providing for gubernatorial appointment of director; authorizing the governor to create a management action team to exercise certain authority within the department; requiring a report; and providing for an effective date of March 11, 1989.

Chapter 270–Underground Storage Tanks

AN ACT to create W.S. 35-11-1401 through 35-11-1413, 39-6-215 and 39-6-914; and to amend W.S. 35-11-103(a)(xii), 35-11-111(e), 39-6-201(a)(vii), 39-6-305(k)(iii) through (v) and by creating a new paragraph (vi) and 39-6-901(a)(xv) relating to underground storage tanks; providing definitions; requiring notification of change in owner or operator; requiring installation inspections; establishing an installation fee; establishing a financial responsibility account and defining uses of the account monies; allowing appropriations from the general fund for corrective actions; providing for delegation of inspection authority; granting the department authority to respond to a leaking underground storage tank as specified; establishing a cause of action for property damage caused by leaking tanks; allowing per diem, mileage, and salary for environmental quality council members as received by legislators; providing for a one cent gasoline and fuel tax to be deposited to the state highway fund; providing exceptions to gasoline and special fuel tax as specified; providing for an amount equal to that generated by the one cent tax to be transferred from the highway fund portion of severance tax to the general fund; providing for an appropriation from the water development account I; providing for paying back the money appropriated from the water development account I; appropriating monies from the general funds for corrective actions; appropriating monies from specified trust and agency fund accounts for administrative costs; allowing additional personnel; and providing for an effective date July 1, 1989.

Chapter 280–County Audit Costs

AN ACT relating to taxation and revenue; requiring the state to pay a proportion of tax audit costs incurred by counties; requiring future audit contracts to be approved by the state; imposing reporting requirements upon counties as specified; providing for an appropriation; and providing for an effective date of March 15, 1989.

Chapter 287–Exemptions on Tertiary Production

AN ACT to amend W.S. 39-6-305(c) and by creating a new subsection (m) relating to severance tax exemptions; providing exemptions from specified severance taxes on oil and gas production for certain resident taxpayers or taxpayers who have specified resident employees; granting rulemaking authority; and providing for an effective date of July 1, 1989.

PERMANENTLY ASSIGNED VEHICLES

The Wyoming Legislature requires a report of all motor vehicles permanently assigned to this agency by the Motor Vehicle Maintenance System (MVMS). Following is a list of the names of the employees to whom the vehicles are assigned and the reasons for the assignments:

S-1120 1984 Chevrolet, 4-door sedan. This vehicle is assigned to Michael Bandy, stationed in Gillette as a Field Tax Collection Officer. The vehicle is used to to travel in Campbell, Weston and Crook Counties to collect taxes and assist taxpayers with problems.

S-115 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Richard Foltz, stationed in Torrington as a Field Auditor. The vehicle is used to travel in Goshen, Platte, Converse and Niobrara Counties to collect taxes and assist taxpayers with problems.

S-121 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Jenine Fricke, stationed in Cheyenne as a Driver License Investigator. The vehicle is used statewide to perform driver license investigations.

S-108 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Pat Graham, stationed in Powell as a Field Representative for the Excise Tax Division. The vehicle is used to travel Big Horn and Washakie Counties to collect taxes and assist taxpayers with problems.

S-113 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Bruce Johnson, stationed in Evanston as a Field Tax Collection Officer. The vehicle is used to travel in Uinta and Lincoln Counties to collect taxes and assist taxpayers with problems.

S-114 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Ruth Martinez, stationed in Riverton as a Driver's License Examiner. The vehicle is used to travel in Riverton, Lander, Dubois and Thermopolis to perform driver's license examinations.

S-1170 1986 Pontiac, Bonnevile, 4-door sedan. This vehicle is assigned to Donna Robinson, stationed in Thermopolis as a Driver's License Examiner. The vehicle is used to travel in Park, Big Horn, Washakie and Hot Springs Counties to perform driver's license examinations.

S-109 1989 Chevrolet Celebrity, 4-door sedan. This vehicle is assigned to Larry D. Rodgers, stationed in Casper as a Field Representative. The vehicle is used to travel throughout Natrona County to collect taxes and assist taxpayers with problems.

S-1093 1984 Chevrolet Impala, 4-door sedan. This vehicle is assigned to Roger Roebling, stationed in Sheridan as a Field Representative. The vehicle is used to travel in Sheridan and Johnson Counties to collect taxes and assist taxpayers with problems.

S-1169 1986 Pontiac Bonneville, 4-door sedan. This vehicle is assigned to Laura E. Sorell, stationed in Douglas as a Driver License Examiner. The vehicle is used to travel from Douglas to Wheatland and Glenrock to perform driver license examinations.

S-117 1989 Chevrolet Celebrity, 4-door sedan. This vehicle is assigned to Marilyn Tippetts, stationed in Lovell as a Driver License Examiner. This vehicle is used to travel to Cody, Powell and Big Horn Basin to perform driver license examinations.

S-1190 1986 Pontiac Bonneville, 4-door sedan. This vehicle is assigned to David Vaske, stationed in Laramie as a Field Representative. The vehicle is used to travel in Albany and Carbon Counties to collect taxes and assist taxpayers with problems.

S-261 1989 GMC Blazer, 4 x 4. This vehicle is assigned to Elworth Erickson, stationed in Alpine as a Port of Entry Supervisor. The vehicle is used to travel to Jackson, Big Piney, Pinedale and Afton to perform driver license examinations.

S-1356 1988 Chevrolet Pickup. This vehicle is assigned to William Harris, stationed at Cheyenne as a District Supervisor. The vehicle is used to travel to various locations in the Northern half of Wyoming to train and supervise Driver License personnel and Port of Entry personnel.

S-1326 1988 Chevrolet Caprice Station Wagon. This vehicle is assigned to Robert Myers, stationed in Thermopolis as a Driver License Investigator. The vehicle is used to travel throughout Northern Wyoming to perform driver license investigations.

PUBLICATIONS DISTRIBUTED BY THE DEPARTMENT OF REVENUE AND TAXATION

A number of publications are available from the Department. Mailing lists are maintained for the following reports:

Sales and Use Tax Summary comparison by County by fiscal year.

Cigarette Tax monthly comparison of sales of cigarette stamps and meter impressions.

Motor Vehicle Division year-end statistical report of licensed drivers. The report is formatted by age of the drivers and contains the type of licenses issued by age, the number of new licenses, the number of renewals of Wyoming drivers' licenses, the number of duplicate licenses and restrictions placed on each license.

Year-end statistical report of licensed motor vehicles by type (passenger car, pick up, truck and motorcycle) as registered in each county.

Population and Percentages - sales and use tax distribution.

Distribution of cigarette tax to cities, towns and counties.

Distribution of 1¢ gasoline tax to cities, towns and counties.

Individuals desiring to receive copies of any of the above publications should make written request to:

Director of Revenue
Department of Revenue and Taxation
Herschler Building
122 West 25th Street
Cheyenne, WY 82002-0110